

**KAMUS CHARTS OF ACCOUNTS
AKUNTANSI PERHOTELAN**

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**I Putu Gede Diatmika
Gede Adi Yuniarta**

UNDIKSHA

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Gede Adi Yuniarta**

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Universitas Pendidikan Ganesha

Alamat Jalan Udayana 12

Tlp.: (0362)26609, Fax : (0362)22928

Singaraja – Bali

<http://www.undiksha.ac.id>

**KAMUS
CHARTS OF ACCOUNTS
AKUNTANSI PERHOTELAN**

**I PUTU GEDE DIATMIKA
GEDE ADI YUNIARTA**

KATA PENGANTAR

Puji syukur penulis panjatkan kehadapan Tuhan Yang Maha Kuasa karena atas berkat dan Rahmat-nya, maka Kamus Charts Of Accounts Akuntansi Perhotelan ini dapat diterbitkan. Buku ini terdiri dari 3 Bagian, yang meliputi : (1) charts of accouts- in order by account, (2) charts of accouts- in order by description dan (3) charts of accouts- in order by Departement.

Proses penyusunan buku ini di mulai tahun 2009 melalui kegiatan penelitian hibah bersaing Dikti dan menjadi kamus final di tahun 2011. Dalam penyusunan buku ini, penulis telah banyak mendapat bantuan dari berbagai pihak, maka tidak berlebihan kalau dalam kesempatan ini penulis menyampaikan terima kasih kepada semua pihak yang telah banyak memberikan bantuan di dalam menyusun buku ini termasuk rekan dosen sejawat yang telah dengan seksama menelaah buku ini.

Penulis menyadari bahwa buku ini jauh dari sempurna. Oleh karena itu penulis akan sangat berterima kasih bila ada yang memberikan kritik dan saran yang bersifat membangun demi kesempurnaan buku ini. Akhir kata, semoga buku ini dapat memberikan manfaat bagi para pengguna.

Singaraja, Desember 2011

Penulis.

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**TENTANG KAMUS
CHARTS OF ACCOUNTS
AKUNTANSI PERHOTELAN**

Kamus ini terdiri atas tiga bagian :

Bagian 1 charts of accouts- in order by account

berisikan bagan perkiraan yang disusun secara alpabet berdasarkan account
sedangkan deskripsi account dan lokasi departemen pada hotel disesuaikan
atau mengiringi bagan perkiraan

Total bagian sebanyak 38 halaman

Bagian 2 charts of accouts- in order by description

berisikan diskripsi bagan perkiraan yang disusun secara alpabet
sedangkan bagan perkiraan dan departemen pada hotel disesuaikan
atau mengiringi departemen pada hotel

Total bagian sebanyak 38 halaman

Bagian 3 charts of accouts- in order by Departement

berisikan departemen pada hotel yang disusun secara alpabet
sedangkan deskripsi account dan bagan perkiraan disesuaikan
atau mengiringi departemen pada hotel

Total bagian sebanyak 38 halaman

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Accommodation	Employee housing costs	Human Resources
Accommodation	Utility costs	Human Resources
Advertising - Exchange	Due Bills	Marketing
Advertising - Other	Theatre programme Adverts	Marketing
Advertising - Outdoor	Billboard Adverts	Marketing
Advertising - Outdoor	Bus Adverts	Marketing
Advertising - Outdoor	Outdoor Adverts	Marketing
Advertising - Outdoor	Posters	Marketing
Advertising - Print - Directory	Telephone Directory Advert	Marketing
Advertising - Print - Directory	Trade Journal Advert	Marketing
Advertising - Print-F & B	Magazine Advert	Marketing
Advertising - Print-F & B	Newspaper Advert	Marketing
Advertising - Print-Rm. Indiv	Foreign Publication Advert	Marketing
Advertising - Print-Rm. Indiv	Guide Book Advert	Marketing
Advertising - Print-Rm. Indiv	Magazine Advert	Marketing
Advertising - Print-Rm. Indiv	Newspaper Advert	Marketing
Advertising - Print-Rm. Indiv	Press Release	Marketing
Advertising - Print-Rm. Shared	Foreign Publication Advert	Marketing
Advertising - Print-Rm. Shared	Guide Book Advert	Marketing
Advertising - Print-Rm. Shared	Magazine Advert	Marketing
Advertising - Print-Rm. Shared	Newspaper Advert	Marketing
Advertising - Production	Composition - Advert	Marketing
Advertising - Production	Copy Preparation - Advert	Marketing
Advertising - Production	Layouts - Advert	Marketing
Advertising - Production	Plates - Advert	Marketing
Advertising - Radio & TV	Radio Advert	Marketing
Advertising - Radio & TV	Television Advert	Marketing
Air - conditioning & Refrigeration	Ice Machine Repairs	POMEC

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Air - conditioning & Refrigeration	Refrigeration Equipment Repair	POMECE
Air-condition & Refrigeration	Air Cooling System Repair	POMECE
Audit Expenses	Internal Auditor's travel	Admin. & General
Awards & Social Activities	Employee magazine costs	Human Resources
Awards & Social Activities	Employee of the month/year	Human Resources
Awards & Social Activities	Long service awards	Human Resources
Awards & Social Activities	Photography fees	Human Resources
Awards & Social Activities	Plaque costs	Human Resources
Awards & Social Activities	Social event costs	Human Resources
Awards & Social Activities	Sports activity costs	Human Resources
Awards & Social Activities	Staff outing costs	Human Resources
Bank Charges	Bank commission	Admin. & General
Bank Charges	Cheque collection charges	Admin. & General
Bank Charges	Overdraft interest	Admin. & General
Bank Charges	Returned cheque charges	Admin. & General
Banquet	Car passes	Food & Beverage
Banquet Expenses	Artists' taxes	Food & Beverage
Banquet Expenses	Audio/Video Equipment Rental	Food & Beverage
Banquet Expenses	Balloons	Food & Beverage
Banquet Expenses	Banners	Food & Beverage
Banquet Expenses	Chair/table rental	Food & Beverage
Banquet Expenses	Complimentary breakfast	Food & Beverage
Banquet Expenses	Dry ice	Food & Beverage
Banquet Expenses	Entertainment (banquet) cost	Food & Beverage
Banquet Expenses	Equipment rental	Food & Beverage
Banquet Expenses	Flowers	Food & Beverage
Banquet Expenses	Freezer hire	Food & Beverage
Banquet Expenses	Ice blocks	Food & Beverage
Banquet Expenses	Ice blocks	Rooms
Banquet Expenses	Ice blocks	Food & Beverage

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Banquet Expenses	Ice carving	Food & Beverage
Banquet Expenses	Laser show	Food & Beverage
Banquet Expenses	Lighting	Food & Beverage
Banquet Expenses	Lorry hire	Food & Beverage
Banquet Expenses	Petrol	Food & Beverage
Banquet Expenses	Printing	Food & Beverage
Banquet Expenses	Sawdust	Food & Beverage
Banquet Expenses	Scenery rental / construction	Food & Beverage
Banquet Expenses	Sign board	Food & Beverage
Banquet Expenses	Stage rental / construction	Food & Beverage
Banquet Expenses	Styrofoam	Food & Beverage
Banquet Expenses	Transport	Food & Beverage
Banquet Expenses	Uniform rental	Food & Beverage
Banquet Expenses	Visa fee	Food & Beverage
Bar Supplies	Bottle Openers	Food & Beverage
Bar Supplies	Coasters	Food & Beverage
Bar Supplies	Cocktail napkins	Food & Beverage
Bar Supplies	Cocktail picks/stirrers	Food & Beverage
Bar Supplies	Corkscrews	Food & Beverage
Bar Supplies	Drinking Straws	Food & Beverage
Bar Supplies	Jiggers	Food & Beverage
Bonus	Employee bonus	Human Resources
Building	Architects Fees	POMEC
Building	Asphalt	POMEC
Building	Building Repairs	POMEC
Building	Ceiling Repairs	POMEC
Building	Consultant Fees	POMEC
Building	Designer Fees	POMEC
Building	Door Repair	POMEC
Building	Fire Escape Repair	POMEC
Building	Fire Hose Repair	POMEC
Building	Floor Repair	POMEC
Building	Glazing Repair	POMEC
Building	Plaster Repair	POMEC
Building	Roof Repair	POMEC

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Building	Royalty fees (music)	Music & Entertainment
Building	Royalty fees (music)	Food & Beverage
Building	Sand Blasting	POMEC
Building	Sidewalk Repair	POMEC
Building	Stairway Repair	POMEC
Building	Waterproofing	POMEC
Building	Window/Frame Repair	POMEC
Cash overs / Short	Cahsier overs & shorts	Admin. & General
Cleaning Supplies	Air Fresheners	Rooms
Cleaning Supplies	Air Fresheners	Food & Beverage
Cleaning Supplies	Alcohol (cleaning)	Room
Cleaning Supplies	Alcohol (cleaning)	Food & Beverage
Cleaning Supplies	Ammonia	Food & Beverage
Cleaning Supplies	Ammonia	Rooms
Cleaning Supplies	Benzine	Food & Beverage
Cleaning Supplies	Benzine	Rooms
Cleaning Supplies	Brooms	Rooms
Cleaning Supplies	Brooms	Food & Beverage
Cleaning Supplies	Brushes	Rooms
Cleaning Supplies	Brushes	Food & Beverage
Cleaning Supplies	Carpet sweepers	Rooms
Cleaning Supplies	Carpet sweepers	Food & Beverage
Cleaning Supplies	Caustic Soda	Food & Beverage
Cleaning Supplies	Caustic Soda	Rooms
Cleaning Supplies	Cheesecloth	Food & Beverage
Cleaning Supplies	Cheesecloth	Rooms
Cleaning Supplies	Cleaning Fluids / Compounds	Rooms
Cleaning Supplies	Cleaning Fluids / Compounds	Food & Beverage
Cleaning Supplies	Cloths	Food & Beverage
Cleaning Supplies	Cloths	Rooms
Cleaning Supplies	Deodorants	Food & Beverage
Cleaning Supplies	Deodorants	Rooms
Cleaning Supplies	Detergents	Food & Beverage
Cleaning Supplies	Detergents	Rooms

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Cleaning Supplies	Disinfectants	Food & Beverage
Cleaning Supplies	Disinfectants	Rooms
Cleaning Supplies	Dust Pans/Brushes/Clothes	Food & Beverage
Cleaning Supplies	Dust Pans/Brushes/Clothes	Rooms
Cleaning Supplies	Dusters	Rooms
Cleaning Supplies	Dusters	Food & Beverage
Cleaning Supplies	Fly swatters	Food & Beverage
Cleaning Supplies	Fly swatters	Rooms
Cleaning Supplies	Garbage bags	Rooms
Cleaning Supplies	Garbage bags	Food & Beverage
Cleaning Supplies	Insecticides	Rooms
Cleaning Supplies	Insecticides	Food & Beverage
Cleaning Supplies	Mops/handles/wringers	Food & Beverage
Cleaning Supplies	Mops/handles/wringers	Rooms
Cleaning Supplies	Mouse Traps	Rooms
Cleaning Supplies	Mouse Traps	Food & Beverage
Cleaning Supplies	Pails	Rooms
Cleaning Supplies	Pails	Food & Beverage
Cleaning Supplies	Paint Cleaner	Food & Beverage
Cleaning Supplies	Paint Cleaner	Rooms
Cleaning Supplies	Polish	Food & Beverage
Cleaning Supplies	Polish	Rooms
Cleaning Supplies	Rubber Gloves	Food & Beverage
Cleaning Supplies	Rubber Gloves	Rooms
Cleaning Supplies	Sand soap	Rooms
Cleaning Supplies	Sand soap	Food & Beverage
Cleaning Supplies	Sand soap	Rooms
Cleaning Supplies	Sand soap	Food & Beverage
Cleaning Supplies	Sand (for ash stands)	Rooms
Cleaning Supplies	Sand (for ash stands)	Food & Beverage
Cleaning Supplies	Scouring pads	Food & Beverage
Cleaning Supplies	Scouring pads	Rooms
Cleaning Supplies	Silverwash	Rooms
Cleaning Supplies	Silverwash	Food & Beverage
Cleaning Supplies	Slippers	Food & Beverage
Cleaning Supplies	Soap dispensers	Food & Beverage

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Cleaning Supplies	Soap dispensers	Rooms
Cleaning Supplies	Soap / power	Rooms
Cleaning Supplies	Sponges	Rooms
Cleaning Supplies	Sponges	Food & Beverage
Cleaning Supplies	Steel wool	Food & Beverage
Cleaning Supplies	Steel wool	Rooms
Cleaning Supplies	Wall washers	Rooms
Cleaning Supplies	Wall washers	Food & Beverage
Cleaning Supplies	Wax	Rooms
Cleaning Supplies	Wax	Food & Beverage
Commission	Gold Passport Commission	Rooms
Commission	Travel Agents Commission	Rooms
Consultant Fees	Consultant Fees	POMEC
Contract cleaning	Bar Cleaning Contract	Food & Beverage
Contract cleaning	Disinfecting - Contract	Food & Beverage
Contract cleaning	Disinfecting - Contract	Rooms
Contract cleaning	Extermination - Contract	Food & Beverage
Contract cleaning	Extermination - Contract	Rooms
Contract cleaning	Floor Polishing - contract	Rooms
Contract cleaning	Floor Polishing - contract	Food & Beverage
Contract cleaning	Kitchen/Pantry Cleaning - Contract	Food & Beverage
Contract cleaning	Moth Proofing - Contract	Food & Beverage
Contract cleaning	Moth Proofing - Contract	Rooms
Contract cleaning	Outlet Cleaning - Contract	Food & Beverage
Contract cleaning	Pest Control	Food & Beverage
Contract cleaning	Pest Control	Rooms
Contract cleaning	Public Area Cleaning - Contract	Rooms
Contract cleaning	Restaurant Cleaning - Contract	Food & Beverage
Contract cleaning	Window cleaning/washing	Food & Beverage
Contract cleaning	Window cleaning/washing	Rooms
Credit & Collection	Collection agency fees	Admin. & General
Credit & Collection	Court fees	Admin. & General
Credit & Collection	Credit Agency fees	Admin. & General

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Credit & Collection	Credit Report/references	Admin. & General
Credit & Collection	Legal collection fees	Admin. & General
Credit & Collection	Transport - Credit Collection	Admin. & General
Credit Card Commission	Credit Card Commission	Admin. & General
Curtain & Draperies	Curtain Cord	POMECE
Curtain & Draperies	Curtain Lining	POMECE
Curtain & Draperies	Curtain Poles	POMECE
Curtain & Draperies	Curtain Repair	POMECE
Curtain & Draperies	Curtain Rings	POMECE
Curtain & Draperies	Curtain Rods	POMECE
Curtain & Draperies	Curtains	POMECE
Curtain & Draperies	Draperies	POMECE
Curtains & Draperies	Drapery Cord	POMECE
Curtains & Draperies	Drapery Lining	POMECE
Curtains & Draperies	Drapery Repair	POMECE
Data Processing	Data processing Service fee	Admin. & General
Data Processing	Diskettes	Admin. & General
Data Processing	Ribbons for computer printers	Admin. & General
Data Processing	Software maintenance	Admin. & General
Data Processing	Software modification fees	Admin. & General
Data Processing	Supplies - ribbons / diskettes	Admin. & General
Decoations	Pictures	Rooms
Decoations	Pictures	Food & Beverage
Decoations	Pictures	Other Operated Dept.
Decoations	Plants	Food & Beverage
Decoations	Plants	Other Operated Dept.
Decoations	Plants	Rooms
Decoration	Christmas trees/decorating	Other Operated Dept.
Decoration	Christmas trees/decorating	Food & Beverage
Decoration	Christmas trees/decorating	Rooms
Decoration	Cocktail Frills	Food & Beverage
Decoration	Festival decorations	Rooms
Decorations	Balloons	Other Operated Dept.

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Decorations	Balloons	Food & Beverage
Decorations	Balloons	Rooms
Decorations	Candle / ribbons	Food & Beverage
Decorations	Candle / ribbons	Other Operated Dept.
Decorations	Candle / ribbons	Rooms
Decorations	Crayons	Food & Beverage
Decorations	Decorations	Other Operated Dept.
Decorations	Decorations	Food & Beverage
Decorations	Decorations	Rooms
Decorations	Flowers	Food & Beverage
Decorations	Flowers	Other Operated Dept.
Decorations	Flowers	Rooms
Decorations	Ornaments	Food & Beverage
Decorations	Ornaments	Other Operated Dept.
Decorations	Ornaments	Rooms
Decorations	Wedding dolls	Food & Beverage
Donations	Charitable contribution	Admin. & General
Donations	Donations	Admin. & General
Dues & Subscriptions	Personnel magazine	Human Resources
Electrical	Electric Equipment Parts	POMEC
Electrical	Electric Equipment Repair	POMEC
Electrical	Electricity costs	POMEC
Electrical	Motor Repair	POMEC
Electrical	Switchboard Repair	POMEC
Electrical	Wiring repair	POMEC
Elevator	Elevator Inspection/Repair	POMEC
Elevators	Elevator repair (internal)	POMEC
Employee Transportation	Employee transportation	Human Resources
Employee Transportation	Staff transport	Human Resources
Entertaining	Entertaining clients "one on one"	Marketing
Equipment Changes	Install Tel & Tel Equipment	Telephone & Telex
Equipment Charges	Move Tel & Tel Equipment	Telephone & Telex
Equipment leasing	Sports equipment lease costs	Other Operated Dept.
Floor & Wall Covering	Carpet Linings	POMEC

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Floor & Wall Covering	Carpet Repair	POMEC
Floor & Wall Covering	Carpet Tacks	POMEC
Floor & Wall Covering	Felt	POMEC
Floor & Wall Covering	Floor Adhesives	POMEC
Floor & Wall Covering	Floor Cover Repair	POMEC
Floor & Wall Covering	Floor Packing	POMEC
Floor & Wall Covering	Mats	POMEC
Floor & Wall Covering	Rug Repair	POMEC
Floor & Wall Covering	Tiling	POMEC
Floor & Wall Covering	Underlay	POMEC
Food	Bamboo sticks	Food & Beverage
Fuel	Boiler fuel	POMEC
Fuel	Coal	POMEC
Fuel	Diesel fuel	POMEC
Fuel	Fuel Oil	POMEC
Fuel	Gas	POMEC
Fuel	Steam	POMEC
Furniture	Furniture Repair	POMEC
Furniture	Mattress Repair	POMEC
Furniture	Picture Frames	POMEC
Furniture	Upholstery material	POMEC
Furniture	Varnish (furniture)	POMEC
Grounds & Landscaping	Fencing	POMEC
Grounds & Landscaping	Fertilizer	POMEC
Grounds & Landscaping	Plants (outdoor)	POMEC
Grounds & Landscaping	Seeds	POMEC
Grounds & Landscaping	Soil	POMEC
Grounds & Landscaping	Trees	POMEC
Guest Supplies	Amenity box	Food & Beverage
Guest Supplies	Bar appetizers	Food & Beverage
Guest Supplies	Bottle Openers	Food & Beverage
Guest Supplies	Candy/chocolates	Food & Beverage
Guest Supplies	Ice	Food & Beverage
Guest Supplies	Matches	Food & Beverage
Guest Supplies	Newspaper bags	Food & Beverage
Guest Supplies	Newspapers	Food & Beverage

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Guest Supplies	Paper cups	Food & Beverage
Guest Supplies	Paper towels	Food & Beverage
Guest Supplies	Toothpicks	Food & Beverage
Guest Supplies - F & B	Candy/chocolates	Rooms
	Complimentary	
Guest Supplies - F & B	Food/beverage	Rooms
Guest Supplies - F & B	Fruit Baskets	Rooms
Guest Supplies - F & B	Fruit Baskets	Rooms
Guest Supplies - F & B	Gold Passport breakfast	Rooms
Guest Supplies - F & B	Goodnight sweets	Rooms
Guest Supplies - F & B	Regency Club food/beverage	Rooms
Guest Supplies - F & B	Turndown chocolates	Rooms
Guest Supplies - non - F&B	Buttons	Room
Guest Supplies - non F & B	Jogger maps	Rooms
Guest Supplies - non F & B	Key cards	Rooms
Guest Supplies - non F & B	Lotions	Rooms
Guest Supplies - non F & B	Magazine	Rooms
Guest Supplies - non F & B	Matches	Rooms
Guest Supplies - non F & B	Message pads	Rooms
Guest Supplies - non F & B	Napkins	Rooms
Guest Supplies - non F & B	Needles & thread	Rooms
Guest Supplies - non F & B	Newspaper bags	Rooms
Guest Supplies - non F & B	Newspapers	Rooms
Guest Supplies - non F & B	Paper towels	Rooms
Guest Supplies - non F & B	Passport covers	Rooms
Guest Supplies - non F & B	Pens (guest)	Rooms
Guest Supplies - non F & B	Pillow bags	Rooms
Guest Supplies - non F & B	Pins (Guest)	Rooms
Guest Supplies - non F & B	Post cards	Rooms
Guest Supplies - non F & B	Postage - guest mail	Rooms
Guest Supplies - non F & B	Razor blades	Rooms
Guest Supplies - non F & B	Sanitary bags	Rooms
Guest Supplies - non F & B	Sewing kits	Rooms
Guest Supplies - non F & B	Shampoo	Rooms
Guest Supplies - non F & B	Shoe cloths	Rooms

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Guest Supplies - non F & B	Shoe horns	Rooms
Guest Supplies - non F & B	Slippers	Rooms
Guest Supplies - non F & B	Soap (guest)	Rooms
Guest Supplies - non F & B	Stationery (Guest)	Rooms
Guest Supplies - non F & B	Tissue holders	Rooms
Guest Supplies - non F & B	Tissues	Rooms
Guest Supplies - non F & B	Toilet rolls	Rooms
Guest Supplies - non F & B	Toothbrushes	Rooms
Guest Supplies - non F & B	Toothpicks	Rooms
Guest Supplies - non F & B	Video tape rental	Rooms
Guest Supplies - non F & B	Writing Supplies	Rooms
Guest Supplies - non F& B	Hair conditioner/tonic	Rooms
Guest Supplies - non F&B	Bath foam	Rooms
Guest Supplies - non F&B	Bathing caps	Rooms
Guest Supplies - non F&B	Bathing suits	Rooms
Guest Supplies - non F&B	Body moisturiser	Rooms
Guest Supplies - non F&B	Bottle Openers	Rooms
Guest Supplies - non F&B	Brushes	Rooms
Guest Supplies - non F&B	Candles	Rooms
Guest Supplies - non F&B	Coat/Cloths hangers	Rooms
Guest Supplies - non F&B	Cosmetics	Rooms
Guest Supplies - non F&B	Cotton buds	Rooms
Guest Supplies - non F&B	Do not disturb sign	Rooms
Guest Supplies - non F&B	Drugs & Medical Supplies	Rooms
Guest Supplies - non F&B	Folders	Rooms
Guest Supplies - non F&B	Garment bags	Rooms
Guest Supplies - non F&B	Glass covers (plastic)	Rooms
Guest Supplies non F & B	Shower caps	Rooms
Guest Supplies-non F&B	Baggage checks	Rooms
Guest Supplies-non F&B	Baggage Labels	Rooms
Guest Supplies-non F&B	Baggage tags	Rooms
Guest Transportation	Limousine (complimentary)	Rooms
Incentive	Performance award	Human Resources
Insurance	Accident insurance	Human Resources
Insurance	Hospital Insurance	Human Resources
Insurance	Liability insurance	Human Resources

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Insurance	Life/disability insurance	Human Resources
Insurance	Pension plan	Human Resources
Insurance	Workman's compensation	Human Resources
Insurance - General	Boilers explosion insurance	Admin. & General
Insurance - General	Burglary Insurance	Admin. & General
Insurance - General	Business interruption insurance	Admin. & General
Insurance - General	Elevator Liability insurance	Admin. & General
Insurance - General	Fidelity insurance	Admin. & General
Insurance - General	Fraud/forgery insurance	Admin. & General
Insurance - General	General Liability Insurance	Admin. & General
Insurance - General	Guest property insurance	Admin. & General
Insurance - General	Public Liability insurance	Admin. & General
Insurance - General	Theft insurance	Admin. & General
Insurance - General	Vehicle insurance	Admin. & General
Insurance - General	Water damage insurance	Admin. & General
Internal Audit Expenses	Internal audit fees	Admin. & General
Internal Audit Expenses	Internal Auditor's expenses	Admin. & General
Internal Communication	Paging system costs	Admin. & General
Internal Communication	Pneumatic tube service	Admin. & General
Internal Communication	Vehicle telephone rental	Admin. & General
Kitchen	Grill Repair	POMEK
Kitchen	Kitchen Equipment Repair	POMEK
Kitchen	Oven Repair	POMEK
Kitchen	Range Repair	POMEK
Kitchen	Stove repair	POMEK
Kitchen	Dishwasher Repair	POMEK
Kitchen Fuel	Alcohol	Food & Beverage
Kitchen Fuel	Chafing dish wicks	Food & Beverage
Kitchen Fuel	Charcoal briquettes	Food & Beverage
Kitchen Fuel	Coal	Food & Beverage
Kitchen Fuel	Gas	Food & Beverage
Kitchen Fuel	Kerosene	Food & Beverage
Kitchen Fuel	Steam	Food & Beverage
Kitchen Fuel	Sterno	Food & Beverage
Laundry	Iron Repair	POMEK

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Laundry	Laundry Plant Repair	POMEC
Laundry	Dryer Repair	POMEC
Laundry & Valet	Awning washing/cleaning	Food & Beverage
Laundry & Valet	Awning washing/cleaning	Rooms
Laundry & Valet	Carpet cleaning	Food & Beverage
Laundry & Valet	Carpet cleaning	Rooms
Laundry & Valet	Curtain cleaning/laundering	Rooms
Laundry & Valet	Curtain cleaning/laundering	Food & Beverage
Laundry & Valet	Drapery cleaning laundering	Food & Beverage
Laundry & Valet	Drapery cleaning laundering	Rooms
Laundry & Valet	Furniture cover Cleaning	Food & Beverage
Laundry & Valet	Furniture cover Cleaning	Rooms
Laundry & Valet	Lamp Shade Cleaning	Food & Beverage
Laundry & Valet	Lamp Shade Cleaning	Rooms
Laundry & Valet	Linen cleaning/laundering	Food & Beverage
Laundry & Valet	Linen laundering	Rooms
Laundry & Valet	Robe cleaning / laundering	Other Operated Dept.
Laundry & Valet	Rug cleaning	Rooms
Laundry & Valet	Rug cleaning	Food & Beverage
Laundry & Valet	Towel cleaning/laundry	Other Operated Dept.
Laundry & Valet	Uniform cleaning/laundering	Food & Beverage
Laundry & Valet	Uniform cleaning/laundering	Other Operated Dept.
Laundry & Valet	Window Shade Cleaning	Food & Beverage
Laundry & Valet	Window Shade washing/cleaning	Rooms
Laundry Supplies	Robes	Other Operated Dept.
Laundry Supplies	Towel cleaning/laundry	Other Operated Dept.
Library	Books (employee use)	Human Resources
Library	Educational videos	Human Resources
Library	Magazine (employee use)	Human Resources
License & Taxes	Copyright license	Admin. & General
License & Taxes	Hotel License	Admin. & General
License & Taxes	Telephone license	Telephone & Telex
Licenses & Taxes	Beverage rooms licenses	Food & Beverage
Licenses & Taxes	Canopy License	Admin. & General

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Licenses & Taxes	Entertainment duties	Food & Beverage
Licenses & Taxes	Entertainment Licenses	Food & Beverage
Licenses & Taxes	Food Licenses	Food & Beverage
Licenses & Taxes	Foreign currency License	Admin. & General
Licenses & Taxes	General License	Admin. & General
Licenses & Taxes	Guest Rooms License	Rooms
Licenses & Taxes	Liquor Licenses	Food & Beverage
Licenses & Taxes	Massage licenses	Other Operated Dept.
Licenses & Taxes	Permit signboard	Food & Beverage
Licenses & Taxes	Video licenses	Food & Beverage
Licenses & Taxes	Video (In-house) license	Rooms
Loss/damage - Guest Property	Guest Property - Loss/damage	Admin. & General
Loss/damage - Guest Property	Loss or Damage Guest Property	Admin. & General
Maintenance Contract	Elevator maintenance contract	POMEC
Maintenance Contract	Equipment service contract	POMEC
Maintenance Contracts	Computer Hardware service	POMEC
Marketing	Advertising	Other Operated Dept.
Marketing	Promotional activities	Other Operated Dept.
Marketing	Promotional material	Other Operated Dept.
Meals	Food consumed	Human Resources
Mechanical	Lock Repair	POMEC
Mechanical	Mechanical Equipment Repair	POMEC
Mechanical	Safe Deposit Box Repair	POMEC
Mechanical	Truck Repair	POMEC
Medical	Clinic costs	Human Resources
Medical	Dental fees	Human Resources
Medical	Doctor's fees	Human Resources
Medical	Drugs	Human Resources
Medical	First aid supplies	Human Resources
Medical	Medical fees	Human Resources
Meeting Expenses	Accommodation	Food & Beverage

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Meeting Expenses	Accommodation	Room
Meeting Expenses	Accommodation	Marketing
Meeting Expenses	Accommodation	Admin. & General
Meeting Expenses	Accommodation	Human Resources
Meeting Expenses	Meals - Outside Hotel	Food & Beverage
Meeting Expenses	Meals - Outside Hotel	Admin. & General
Meeting Expenses	Meals - Outside Hotel	Marketing
Meeting Expenses	Meals - Outside Hotel	Rooms
Meeting Expenses	Meals - Outside Hotel	Human Resources
Meeting Expenses	Share of meeting costs	Food & Beverage
Meeting Expenses	Share of meeting costs	Rooms
Meeting Expenses	Share of meeting costs	Marketing
Meeting Expenses	Share of meeting costs	Human Resources
Meeting Expenses	Share of meeting costs	Admin. & General
Meeting Expenses	Transportation	Human Resources
Meeting Expenses	Transportation	Food & Beverage
Meeting Expenses	Transportation	Marketing
Meeting Expenses	Transportation	Rooms
Meeting Expenses	Transportation	Admin. & General
Menu/Wine Lists	Photographs	Food & Beverage
Menu/Wine Lists	Wine Lists	Food & Beverage
Menu/Wire List	Menus	Food & Beverage
Menus/Wine List	Beverage List	Food & Beverage
Menus/Wine List	Typesetting charges	Food & Beverage
Merchandising - Direct Mail	Mailing list	Marketing
Merchandising - Direct Mail	Postage - mailing lists	Marketing
Merchandising - in house grapihcs	Colour Separation	Marketing
Merchandising - in house grapihcs	Directories - in house	Marketing
Merchandising - in house grapihcs	Grapichs - In house	Marketing
Merchandising - Other Selling Aids	Booklet - Advert	Marketing
Merchandising - Other Selling Aids	Brochures	Marketing
Merchandising - Other Selling Aids	Calendars	Marketing
Merchandising - Other Selling Aids	Floor Plans	Marketing
Merchandising - Other Selling Aids	Greeting Card	Marketing
Merchandising - Other Selling Aids	House floor plan	Marketing
Merchandising - Other Selling Aids	Lobby sign	Marketing

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Merchandising - Other Selling Aids	Pamphlets	Marketing
Merchandising - Other Selling Aids	Placards	Marketing
Merchandising - Other Selling Aids	Post cards	Marketing
Merchandising - Other Selling Aids	Sales Kits	Marketing
Merchandising - Other Selling Aids	Souvenirs - Advert	Marketing
Merchandising - Other Selling Aids	Table tent cards	Marketing
Merchandising - Other Selling Aids	Tourist Guides	Marketing
Merchandising - Other Selling Aids	Video clips	Marketing
Merchandising - POS Material	Announcement card	Marketing
Merchandising - POS Material	In-hotel displays	Marketing
Merchandising - POS Material	Tent cards	Marketing
Merchandising - POS Material	Wine display	Marketing
Merchandising In House Graphics	Publication In House	Marketing
Miscellaneous	Adding Machine Repair / Service	POMEC
Miscellaneous	Calculator Repair / Service	POMEC
Miscellaneous	Cash Register Repair	POMEC
Miscellaneous	Office Equipment Repair	POMEC
Miscellaneous	Television Repair	POMEC
Miscellaneous	Time Clock Repair	POMEC
Miscellaneous	Typewriter repair / service	POMEC
Music & Entertainment	Foreign Artists tax	Food & Beverage
Music & Entertainment	Musical Instrument Rental	Food & Beverage
Music & Entertainment	Musicians Fees	Food & Beverage
Music & Entertainment	Musicians F & B	Food & Beverage
Music & Entertainment	Musicians Laundry Charges	Food & Beverage
Music & Entertainment	Piano tuning	Food & Beverage
Other Expenses	Bottle Openers	Food & Beverage
Other Expenses	Can openers	Food & Beverage
Other Expenses	Cases (for Wine Cellar)	Food & Beverage
Other Expenses	Directories	Telephone & Telex
Other Expenses	Directory covers	Telephone & Telex
Other Expenses	Directory holders	Telephone & Telex
Other Expenses	Garbage cans	Food & Beverage
Other Expenses	Ice picks	Food & Beverage
Other Expenses	Trays	Food & Beverage

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Other Expenses	Uniform cleaning/laundrying	Telephone & Telex
Other Expenses	Wine baskets	Food & Beverage
Other Expenses - Association Dues	Association Dues	Marketing
Other Expenses - Comp Guest	Complimentary Food/beverage	Marketing
Other Expenses - Group Service	Chain Allocation	Marketing
Other Expenses - Promotion	Christmas & New Year Parties	Marketing
Other Expenses - Promotion	Cocktail party costs	Marketing
Other Expenses - Promotion	Complimentary Food and Beverage	Marketing
Other Expenses - Promotion	Familiarisation trip costs	Marketing
Other Expenses - Promotion	Group promotional costs	Marketing
Other Expenses - Promotion	Patties at cost	Marketing
Other Expenses - Promotion	VIP Gifts	Marketing
Other Expenses Association Dues	Membership fees	Marketing
Other Expenses-Agency Fee	Advertising Agent Fees	Marketing
Other Operated Expenses	Microfilm/cartridges etc.	Admin. & General
Other Operating Expenses	Armoured car service	Admin. & General
Other Operating Expenses	Burglar alarm service	Admin. & General
Other Operating Expenses	Cable Address registration	Admin. & General
Other Operating Expenses	Christmas gifts/gratuities	Admin. & General
Other Operating Expenses	Detective service	Admin. & General
Other Operating Expenses	Fines	Admin. & General
Other Operating Expenses	Fire alarm service	Admin. & General
Other Operating Expenses	Key Duplication	Other Operated Dept.
Other Operating Expenses	Mail bags	Admin. & General
Other Operating Expenses	Post Office box rental	Admin. & General
Other Operating Expenses	Safebox rental	Admin. & General
Other Operating Expenses	Signage	Other Operated Dept.
Other Operating Expenses	Telefax charges	Other Operated Dept.
Other Operating Expenses	Telegram charges	Other Operated Dept.
Other Operating Expenses	Telephone charges	Rooms
Other Operating Expenses	Telex charges	Other Operated Dept.

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Painting & decorating	Paint	POMEC
Painting & decorating	Varnish	POMEC
Paper Supplies	Aluminium foil	Food & Beverage
Paper Supplies	Cardboard boxes	Food & Beverage
Paper Supplies	Cellophane	Food & Beverage
Paper Supplies	Chop frills	Food & Beverage
Paper Supplies	Filter paper	Food & Beverage
Paper Supplies	Masking tape	Food & Beverage
Paper Supplies	Napkins (Paper)	Food & Beverage
Paper Supplies	Paper doilies	Food & Beverage
Paper Supplies	Tray mat	Food & Beverage
Paper Supplies	Waxed paper	Food & Beverage
Payroll taxes	Company paid payroll taxes	Human Resources
Plumbing & Heating	Asbestos Pipe Cladding	POMEC
Plumbing & Heating	Heating Plant Repair	POMEC
Plumbing & Heating	Pipe Repair	POMEC
Plumbing & Heating	Plumbing System Repair	POMEC
Plumbing & Heating	Water system Repair	POMEC
Plumbing & Heisting	Boiler Gausses	POMEC
Plumbing & Heisting	Boiler Repair / Inspection	POMEC
Postage	Courier	Food & Beverage
Postage	Courier	Human Resources
Postage	Courier	Admin. & General
Postage	Courier	POMEC
Postage	Courier	Rooms
Postage	Courier	Marketing
Postage	Postage charges	Rooms
Postage	Postage charges	Food & Beverage
Postage	Postage charges	Human Resources
Postage	Postage charges	Marketing
Postage	Postage charges	Admin. & General
Postage	Postage charges	POMEC
Postage	Stamps	Rooms
Postage	Stamps	Food & Beverage
Postage	Stamps	Admin. & General
Postage	Stamps	POMEC

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Postage	Stamps	Marketing
Postage	Stamps	Human Resources
Printing & Stationery	Adding Machine tape	Rooms
Printing & Stationery	Adding Machine tape	Human Resources
Printing & Stationery	Adding Machine tape	Admin. & General
Printing & Stationery	Adding Machine tape	Food & Beverage
Printing & Stationery	Adding Machine tape	POMEC
Printing & Stationery	Adding Machine tape	Marketing
Printing & Stationery	Adding Machine tape	Other Operated Dept.
Printing & Stationery	Adding Machine tape	Telephone & Telex
Printing & Stationery	Bin Card	Food & Beverage
Printing & Stationery	Binders	Rooms
Printing & Stationery	Binders	Admin. & General
Printing & Stationery	Binders	Marketing
Printing & Stationery	Binders	Telephone & Telex
Printing & Stationery	Binders	Other Operated Dept.
Printing & Stationery	Binders	Food & Beverage
Printing & Stationery	Binders	POMEC
Printing & Stationery	Business card	Human Resources
Printing & Stationery	Business card	Food & Beverage
Printing & Stationery	Business card	Marketing
Printing & Stationery	Business card	Other Operated Dept.
Printing & Stationery	Business card	POMEC
Printing & Stationery	Business card	Rooms
Printing & Stationery	Business card	Telephone & Telex
Printing & Stationery	Business card	Admin. & General
Printing & Stationery	Carbon paper	Admin. & General
Printing & Stationery	Carbon paper	Marketing
Printing & Stationery	Carbon paper	Food & Beverage
Printing & Stationery	Carbon paper	Other Operated Dept.
Printing & Stationery	Carbon paper	POMEC
Printing & Stationery	Carbon paper	Telephone & Telex
Printing & Stationery	Carbon paper	Rooms
Printing & Stationery	Carbon paper	Human Resources
Printing & Stationery	Charge vouchers	Admin. & General
Printing & Stationery	Charge vouchers	Telephone & Telex

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Printing & Stationery	Charge vouchers	Food & Beverage
Printing & Stationery	Charge vouchers	Human Resources
Printing & Stationery	Charge vouchers	POMEK
Printing & Stationery	Charge vouchers	Rooms
Printing & Stationery	Charge vouchers	Other Operated Dept.
Printing & Stationery	Charge vouchers	Marketing
Printing & Stationery	Checks (outlet)	Food & Beverage
Printing & Stationery	Cheque books	Admin. & General
Printing & Stationery	Computer Paper	Admin. & General
Printing & Stationery	Desk pads	Admin. & General
Printing & Stationery	Desk pads	Other Operated Dept.
Printing & Stationery	Desk pads	Telephone & Telex
Printing & Stationery	Desk pads	Food & Beverage
Printing & Stationery	Desk pads	Rooms
Printing & Stationery	Desk pads	POMEK
Printing & Stationery	Desk pads	Marketing
Printing & Stationery	Desk pads	Human Resources
Printing & Stationery	Envelopes	Admin. & General
Printing & Stationery	Envelopes	Other Operated Dept.
Printing & Stationery	Envelopes	POMEK
Printing & Stationery	Envelopes	Telephone & Telex
Printing & Stationery	Envelopes	Food & Beverage
Printing & Stationery	Envelopes	Marketing
Printing & Stationery	Envelopes	Human Resources
Printing & Stationery	Envelopes	Rooms
Printing & Stationery	Erasers	Human Resources
Printing & Stationery	Erasers	Other Operated Dept.
Printing & Stationery	Erasers	Rooms
Printing & Stationery	Erasers	POMEK
Printing & Stationery	Erasers	Marketing
Printing & Stationery	Erasers	Admin. & General
Printing & Stationery	Erasers	Food & Beverage
Printing & Stationery	Erasers	Telephone & Telex
Printing & Stationery	File cards	Telephone & Telex
Printing & Stationery	File cards	POMEK
Printing & Stationery	File cards	Rooms

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Printing & Stationery	File cards	Food & Beverage
Printing & Stationery	File cards	Admin. & General
Printing & Stationery	File cards	Human Resources
Printing & Stationery	File cards	Marketing
Printing & Stationery	File cards	Other Operated Dept.
Printing & Stationery	File Folder	Admin. & General
Printing & Stationery	File Folder	Marketing
Printing & Stationery	File Folder	POMECE
Printing & Stationery	File Folder	Human Resources
Printing & Stationery	Folios	Rooms
Printing & Stationery	Forms (printed)	Telephone & Telex
Printing & Stationery	Forms (printed)	POMECE
Printing & Stationery	Forms (printed)	Admin. & General
Printing & Stationery	Forms (printed)	Other Operated Dept.
Printing & Stationery	Forms (printed)	Human Resources
Printing & Stationery	Forms (printed)	Food & Beverage
Printing & Stationery	Forms (printed)	Rooms
Printing & Stationery	Forms (printed)	Marketing
Printing & Stationery	Glue	Telephone & Telex
Printing & Stationery	Glue	Other Operated Dept.
Printing & Stationery	Glue	Rooms
Printing & Stationery	Glue	Food & Beverage
Printing & Stationery	Glue	Admin. & General
Printing & Stationery	Glue	Marketing
Printing & Stationery	Glue	POMECE
Printing & Stationery	Glue	Human Resources
Printing & Stationery	Hole punch	Admin. & General
Printing & Stationery	Index cards	Admin. & General
Printing & Stationery	Index cards	Food & General
Printing & Stationery	Index cards	Rooms
Printing & Stationery	Index cards	Human Resources
Printing & Stationery	Index cards	POMECE
Printing & Stationery	Index cards	Other Operated Dept.
Printing & Stationery	Index cards	Telephone & Telex
Printing & Stationery	Index cards	Marketing
Printing & Stationery	Ink pads	Human Resources

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Printing & Stationery	Ink pads	Rooms
Printing & Stationery	Ink pads	Marketing
Printing & Stationery	Ink pads	POMEC
Printing & Stationery	Ink pads	Food & Beverage
Printing & Stationery	Ink pads	Other Operated Dept.
Printing & Stationery	Ink pads	Admin. & General
Printing & Stationery	Ink pads	Telephone & Telex
Printing & Stationery	Letterheads	Admin. & General
Printing & Stationery	Letterheads	Human Resources
Printing & Stationery	Letterheads	Telephone & Telex
Printing & Stationery	Letterheads	Food & Beverage
Printing & Stationery	Letterheads	Marketing
Printing & Stationery	Letterheads	Rooms
Printing & Stationery	Letterheads	Other Operated Dept.
Printing & Stationery	Letterheads	POMEC
Printing & Stationery	Lock books	Human Resources
Printing & Stationery	Lock books	Marketing
Printing & Stationery	Lock books	Telephone & Telex
Printing & Stationery	Lock books	Other Operated Dept.
Printing & Stationery	Lock books	POMEC
Printing & Stationery	Lock books	Admin. & General
Printing & Stationery	Lock books	Food & Beverage
Printing & Stationery	Lock books	Rooms
Printing & Stationery	Maid's report	Rooms
Printing & Stationery	Membership card engraving	Telephone & Telex
Printing & Stationery	Membership card engraving	Human Resources
Printing & Stationery	Membership card engraving	Admin. & General
Printing & Stationery	Membership card engraving	POMEC
Printing & Stationery	Membership card engraving	Other Operated Dept.
Printing & Stationery	Membership card engraving	Rooms
Printing & Stationery	Membership card engraving	Food & Beverage
Printing & Stationery	Membership card engraving	Marketing
Printing & Stationery	Message envelopes	Telephone & Telex
Printing & Stationery	Office Supplies	Telephone & Telex
Printing & Stationery	Office Supplies	Admin. & General
Printing & Stationery	Office Supplies	Marketing

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Printing & Stationery	Office Supplies	Rooms
Printing & Stationery	Office Supplies	Other Operated Dept.
Printing & Stationery	Office Supplies	POMEC
Printing & Stationery	Office Supplies	Human Resources
Printing & Stationery	Office Supplies	Food & Beverage
Printing & Stationery	Outside printing services	Marketing
Printing & Stationery	Outside printing services	Other Operated Dept.
Printing & Stationery	Outside printing services	POMEC
Printing & Stationery	Outside printing services	Rooms
Printing & Stationery	Outside printing services	Human Resources
Printing & Stationery	Outside printing services	Admin. & General
Printing & Stationery	Outside printing services	Telephone & Telex
Printing & Stationery	Outside printing services	Food & Beverage
Printing & Stationery	Paper	Admin. & General
Printing & Stationery	Paper	Marketing
Printing & Stationery	Paper	Food & Beverage
Printing & Stationery	Paper	Other Operated Dept.
Printing & Stationery	Paper	Telephone & Telex
Printing & Stationery	Paper	Rooms
Printing & Stationery	Paper	POMEC
Printing & Stationery	Paper	Human Resources
Printing & Stationery	Paper clips	Food & Beverage
Printing & Stationery	Paper clips	Telephone & Telex
Printing & Stationery	Paper clips	Other Operated Dept.
Printing & Stationery	Paper clips	Human Resources
Printing & Stationery	Paper clips	POMEC
Printing & Stationery	Paper clips	Marketing
Printing & Stationery	Paper clips	Rooms
Printing & Stationery	Paper clips	Admin. & General
Printing & Stationery	Paper cutter	Admin. & General
Printing & Stationery	Paper cutter/blade	Rooms
Printing & Stationery	Paper cutter/blade	Admin. & General
Printing & Stationery	Paper cutter/blade	POMEC
Printing & Stationery	Paper cutter/blade	Other Operated Dept.
Printing & Stationery	Paper cutter/blade	Marketing
Printing & Stationery	Paper cutter/blade	Food & Beverage

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Printing & Stationery	Paper cutter/blade	Telephone & Telex
Printing & Stationery	Paper cutter/blade	Human Resources
Printing & Stationery	Pencil sharpeners	Food & Beverage
Printing & Stationery	Pencil sharpeners	POMEK
Printing & Stationery	Pencil sharpeners	Other Operated Dept.
Printing & Stationery	Pencil sharpeners	Rooms
Printing & Stationery	Pencil sharpeners	Human Resources
Printing & Stationery	Pencil sharpeners	Marketing
Printing & Stationery	Pencil sharpeners	Telephone & Telex
Printing & Stationery	Pencil sharpeners	Admin. & General
Printing & Stationery	Pencils	Marketing
Printing & Stationery	Pencils	Telephone & Telex
Printing & Stationery	Pencils	Food & Beverage
Printing & Stationery	Pencils	POMEK
Printing & Stationery	Pencils	Admin. & General
Printing & Stationery	Pencils	Rooms
Printing & Stationery	Pencils	Other Operated Dept.
Printing & Stationery	Pencils	Human Resources
Printing & Stationery	Pens	Food & Beverage
Printing & Stationery	Pens	Human Resources
Printing & Stationery	Pens	Rooms
Printing & Stationery	Pens	Other Operated Dept.
Printing & Stationery	Pens	Admin. & General
Printing & Stationery	Pens	Marketing
Printing & Stationery	Pens	Telephone & Telex
Printing & Stationery	Pens	POMEK
Printing & Stationery	Photocopier charges	Admin. & General
Printing & Stationery	Photocopier paper	Admin. & General
Printing & Stationery	Photocopier charges	Food & Beverage
Printing & Stationery	Photocopier charges	Marketing
Printing & Stationery	Photocopier charges	Rooms
Printing & Stationery	Photocopier charges	Other Operated Dept.
Printing & Stationery	Photocopier charges	Telephone & Telex
Printing & Stationery	Photocopier charges	POMEK
Printing & Stationery	Photocopier charges	Admin. & General
Printing & Stationery	Photocopier charges	Human Resources

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Printing & Stationery	Printer Ribbons	Marketing
Printing & Stationery	Printer Ribbons	Rooms
Printing & Stationery	Printer Ribbons	Human Resources
Printing & Stationery	Printer Ribbons	Admin. & General
Printing & Stationery	Printer Ribbons	POMEC
Printing & Stationery	Printer Ribbons	Telephone & Telex
Printing & Stationery	Printer Ribbons	Food & Beverage
Printing & Stationery	Printer Ribbons	Other Operated Dept.
Printing & Stationery	Printshop expenses allocation	Marketing
Printing & Stationery	Printshop expenses allocation	Food & Beverage
Printing & Stationery	Printshop expenses allocation	Admin. & General
Printing & Stationery	Printshop expenses allocation	Human Resources
Printing & Stationery	Printshop expenses allocation	Telephone & Telex
Printing & Stationery	Printshop expenses allocation	POMEC
Printing & Stationery	Printshop expenses allocation	Other Operated Dept.
Printing & Stationery	Printshop expenses allocation	Rooms
Printing & Stationery	Registration card	Rooms
Printing & Stationery	Reports (printed)	Human Resources
Printing & Stationery	Reports (printed)	Admin. & General
Printing & Stationery	Reports (printed)	Telephone & Telex
Printing & Stationery	Reports (printed)	Rooms
Printing & Stationery	Reports (printed)	Other Operated Dept.
Printing & Stationery	Reports (printed)	Food & Beverage
Printing & Stationery	Reports (printed)	POMEC
Printing & Stationery	Reports (printed)	Marketing
Printing & Stationery	Rubber bands	Rooms
Printing & Stationery	Rubber bands	Admin. & General
Printing & Stationery	Rubber bands	Food & Beverage

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Printing & Stationery	Rubber bands	Human Resources
Printing & Stationery	Rubber bands	Other Operated Dept.
Printing & Stationery	Rubber bands	Telephone & Telex
Printing & Stationery	Rubber bands	Marketing
Printing & Stationery	Rubber bands	POMECE
Printing & Stationery	Rubber stamps	POMECE
Printing & Stationery	Rubber stamps	Marketing
Printing & Stationery	Rubber stamps	Admin. & General
Printing & Stationery	Rubber stamps	Human Resources
Printing & Stationery	Rulers	Other Operated Dept.
Printing & Stationery	Rulers	Marketing
Printing & Stationery	Rulers	POMECE
Printing & Stationery	Rulers	Rooms
Printing & Stationery	Rulers	Telephone & Telex
Printing & Stationery	Rulers	Admin. & General
Printing & Stationery	Rulers	Food & Beverage
Printing & Stationery	Rulers	Human Resources
Printing & Stationery	Stamps pads	Marketing
Printing & Stationery	Stamps pads	Telephone & Telex
Printing & Stationery	Stamps pads	Rooms
Printing & Stationery	Stamps pads	Human Resources
Printing & Stationery	Stamps pads	Food & Beverage
Printing & Stationery	Stamps pads	POMECE
Printing & Stationery	Stamps pads	Admin. & General
Printing & Stationery	Stamps pads	Other Operated Dept.
Printing & Stationery	Staplers	POMECE
Printing & Stationery	Staplers	Other Operated Dept.
Printing & Stationery	Staplers	Rooms
Printing & Stationery	Staplers	Marketing
Printing & Stationery	Staplers	Human Resources
Printing & Stationery	Staplers	Admin. & General
Printing & Stationery	Staplers	Telephone & Telex
Printing & Stationery	Staplers	Food & Beverage
Printing & Stationery	Staples	Telephone & Telex
Printing & Stationery	Staples	Other Operated Dept.
Printing & Stationery	Staples	Rooms

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Printing & Stationery	Staples	Human Resources
Printing & Stationery	Staples	Food & Beverage
Printing & Stationery	Staples	Admin. & General
Printing & Stationery	Staples	POMEC
Printing & Stationery	Staples	Marketing
Printing & Stationery	Stationery	POMEC
Printing & Stationery	Stationery	Food & Beverage
Printing & Stationery	Stationery	Human Resources
Printing & Stationery	Stationery	Rooms
Printing & Stationery	Stationery	Admin. & General
Printing & Stationery	Stationery	Telephone & Telex
Printing & Stationery	Stationery	Marketing
Printing & Stationery	Stationery	Other Operated Dept.
Printing & Stationery	Stencils	Marketing
Printing & Stationery	Stencils	Rooms
Printing & Stationery	Stencils	Other Operated Dept.
Printing & Stationery	Stencils	Admin. & General
Printing & Stationery	Stencils	POMEC
Printing & Stationery	Stencils	Food & Beverage
Printing & Stationery	Stencils	Human Resources
Printing & Stationery	Stencils	Telephone & Telex
Printing & Stationery	Traffic sheets	Telephone & Telex
Printing & Stationery	Waiters pads	Food & Beverage
Pro for O/E - Silverware	Champagne bucket	Rooms
Pro for O/E - Silverware	Champagne / wine bucket	Food & Beverage
Professional Fees	Accountants fees	Admin. & General
Professional Fees	Consultant Fees	Admin. & General
Professional Fees	External Audit Fees	Admin. & General
Professional fees	Lawyers fees	Admin. & General
Professional fees	Legal Expenses	Admin. & General
Professional fees	Legal fees	Admin. & General
Professional fees	Public Accountants fees	Admin. & General
Professional fees	Secretarial fees	Admin. & General
Professional fees	Tax Consultants fees	Admin. & General
Prov for Doubtful Accounts	Bad Debt Expenses - Estimated	Admin. & General

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Prov for E/O - Glassware	Ice buckets	Rooms
Prov for E/O - Glassware	Ice buckets	Food & Beverage
Prov for E/O - Linen	Mattress protector	Rooms
Prov for O/E - chinaware	Ashtrays (china/glass)	Food & Beverage
Prov for O/E - chinaware	Ashtrays (china/glass)	Rooms
Prov for O/E - Chinaware	Bowls	Food & Beverage
Prov for O/E - Chinaware	Candlesticks (china)	Food & Beverage
Prov for O/E - Chinaware	Candlesticks (china)	Rooms
Prov for O/E - Chinaware	China / Tableware	Food & Beverage
Prov for O/E - Chinaware	Chopsticks & rest	Food & Beverage
Prov for O/E - Chinaware	Creamers/Milk jugs	Food & Beverage
Prov for O/E - Chinaware	Crockery	Food & Beverage
Prov for O/E - Chinaware	Pitchers (china)	Food & Beverage
Prov for O/E - Chinaware	Platters (china)	Food & Beverage
Prov for O/E - Chinaware	Regency Club China	Rooms
Prov for O/E - Chinaware	Salt/pepper shakers	Food & Beverage
Prov for O/E - Chinaware	Vases	Rooms
Prov for O/E - Chinaware	Vases (china)	Food & Beverage
Prov for O/E - Glassware	Ash trays	Food & Beverage
Prov for O/E - Glassware	Bowls	Food & Beverage
Prov for O/E - Glassware	Decanters	Food & Beverage
Prov for O/E - Glassware	Decanters	Rooms
Prov for O/E - Glassware	Glass stirres	Food & Beverage
Prov for O/E - Glassware	Glass trays	Food & Beverage
Prov for O/E - Glassware	Glasses	Food & Beverage
Prov for O/E - Glassware	Goblets	Food & Beverage
Prov for O/E - Glassware	Ice coolers	Food & Beverage
Prov for O/E - Glassware	Ice coolers	Rooms
Prov for O/E - Glassware	Jugs	Rooms
Prov for O/E - Glassware	Jugs	Food & Beverage
Prov for O/E - Glassware	Pitchers (glass)	Rooms
Prov for O/E - Glassware	Pitchers (glass)	Food & Beverage
Prov for O/E - Glassware	Regency Club Glassware	Rooms
Prov for O/E - Glassware	Tumblers	Food & Beverage
Prov for O/E - Glassware	Tumblers	Rooms
Prov for O/E - Glassware	Vases (glass)	Food & Beverage

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Prov for O/E - Glassware	Water glasses	Rooms
Prov for O/E - Linen	Bath mats	Rooms
Prov for O/E - Linen	Bath robes	Rooms
Prov for O/E - Linen	Bath rugs	Rooms
Prov for O/E - Linen	Bed pads	Rooms
Prov for O/E - Linen	Bedsheets	Rooms
Prov for O/E - Linen	Bedspreads	Rooms
Prov for O/E - Linen	Blankets	Rooms
Prov for O/E - Linen	Doilies (linen)	Food & Beverage
Prov for O/E - Linen	Glass cloth	Rooms
Prov for O/E - Linen	Napkins	Food & Beverage
Prov for O/E - Linen	Pillow cases	Rooms
Prov for O/E - Linen	Pillows	Rooms
Prov for O/E - Linen	Skirtings - (Stage / Table)	Rooms
Prov for O/E - Linen	Skirtings - Stage / Table	Food & Beverage
Prov for O/E - Linen	Table cloths	Food & Beverage
Prov for O/E - Linen	Towel cleaning/laundry	Rooms
Prov for O/E - Linen	Wash/ face cloths	Rooms
Prov for O/E - Silver	Regency Club Silver	Rooms
Prov for O/E - Silverware	Bowls	Food & Beverage
Prov for O/E - Silverware	Cake stands	Food & Beverage
Prov for O/E - Silverware	Candlesticks (silver)	Food & Beverage
Prov for O/E - Silverware	Candlesticks (silver)	Rooms
Prov for O/E - Silverware	Chafing sets	Room
Prov for O/E - Silverware	Chafing sets / dishes	Food & Beverage
Prov for O/E - Silverware	Cocktail shakers	Food & Beverage
Prov for O/E - Silverware	Coffee pots	Food & Beverage
Prov for O/E - Silverware	Coffee urns	Food & Beverage
Prov for O/E - Silverware	Coffee/tea pots (china)	Food & Beverage
Prov for O/E - Silverware	Cutlery	Food & Beverage
Prov for O/E - Silverware	Ice tongs	Food & Beverage
Prov for O/E - Silverware	Platters (silver)	Food & Beverage
Prov for O/E - Silverware	Re-silvering costs	Food & Beverage
Prov for O/E - Silverware	Serving Dishes (silver)	Food & Beverage
Prov for O/E - Silverware	Silvering costs	Food & Beverage
Prov for O/E - Silverware	Teapots (silver)	Food & Beverage

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Prov for O/E - Silverware	Trays	Food & Beverage
Prov for O/E - Silverware	Flatware	Food & Beverage
Prov for O/E - Uniform	Boots	Rooms
Prov for O/E - Uniform	Boots	Telephone & Telex
Prov for O/E - Uniform	Boots	Food & Beverage
Prov for O/E - Uniform	Boutonnieres	Telephone & Telex
Prov for O/E - Uniform	Boutonnieres	Food & Beverage
Prov for O/E - Uniform	Boutonnieres	Rooms
Prov for O/E - Uniform	Caps	Rooms
Prov for O/E - Uniform	Caps	Food & Beverage
Prov for O/E - Uniform	Caps	Telephone & Telex
Prov for O/E - Uniform	Chef's hats	Food & Beverage
Prov for O/E - Uniform	Collar	Rooms
Prov for O/E - Uniform	Collar	Telephone & Telex
Prov for O/E - Uniform	Collar	Food & Beverage
Prov for O/E - Uniform	Dresses	Rooms
Prov for O/E - Uniform	Dresses	Food & Beverage
Prov for O/E - Uniform	Dresses	Telephone & Telex
Prov for O/E - Uniform	Gloves	Telephone & Telex
Prov for O/E - Uniform	Gloves	Rooms
Prov for O/E - Uniform	Gloves	Food & Beverage
Prov for O/E - Uniform	Jackets	Other Operated Dept.
Prov for O/E - Uniform	Leotards	Other Operated Dept.
Prov for O/E - Uniform	Name tags	Rooms
Prov for O/E - Uniform	Name tags	Food & Beverage
Prov for O/E - Uniform	Name tags	Telephone & Telex
Prov for O/E - Uniform	Name tags	Other Operated Dept.
Prov for O/E - Uniform	Pants	Food & Beverage
Prov for O/E - Uniform	Pants	Rooms
Prov for O/E - Uniform	Pants	Other Operated Dept.
Prov for O/E - Uniform	Pants	Telephone & Telex
prov for O/E - Uniform	Shoes	Food & Beverage
prov for O/E - Uniform	Shoes	Telephone & Telex
prov for O/E - Uniform	Shoes	Rooms
prov for O/E - Uniform	Shoes	Other Operated Dept.
Prov for O/E - Uniform	Belts	Food & Beverage

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Prov for O/E - Uniform	Belts	Other & Beverage
Prov for O/E - Uniform	Belts	Telephone & Telex
Prov for O/E - Uniform	Belts	Rooms
Prov for O/E - Uniform	Blouses	Other Operated Dept.
Prov for O/E - Uniform	Blouses	Rooms
Prov for O/E - Uniform	Blouses	Telephone & Telex
Prov for O/E - Uniform	Blouses	Food & Beverage
Prov for O/E - Uniforms	Badges	Food & Beverage
Prov for O/E - Uniforms	Badges	Other Operated Dept.
Prov for O/E - Uniforms	Badges	Telephone & Telex
Prov for O/E - Uniforms	Badges	Rooms
Prov for O/E - Uniforms	Coats	Telephone & Telex
Prov for O/E - Uniforms	Coats	Rooms
Prov for O/E - Uniforms	Coats	Food & Beverage
Prov for O/E - Uniforms	Leg warmers	Other Operated Dept.
Prov for O/E - Uniforms	Overalls	Rooms
Prov for O/E - Uniforms	Overalls	Other Operated Dept.
Prov for O/E - Uniforms	Overalls	Food & Beverage
Prov for O/E - Uniforms	Overalls	Telephone & Telex
Prov for O/E - Uniforms	Scarves	Telephone & Telex
Prov for O/E - Uniforms	Scarves	Other Operated Dept.
Prov for O/E - Uniforms	Scarves	Food & Beverage
Prov for O/E - Uniforms	Scarves	Rooms
Prov for O/E - Uniforms	Shirts	Telephone & Telex
Prov for O/E - Uniforms	Shirts	Food & Beverage
Prov for O/E - Uniforms	Shirts	Rooms
Prov for O/E - Uniforms	Shirts	Other Operated Dept.
Prov for O/E - Uniforms	Skirts	Other Operated Dept.
Prov for O/E - Uniforms	Skirts	Food & Beverage
Prov for O/E - Uniforms	Skirts	Telephone & Telex
Prov for O/E - Uniforms	Skirts	Rooms
Prov for O/E - Uniforms	Suits	Food & Beverage
Prov for O/E - Uniforms	Suits	Rooms
Prov for O/E - Uniforms	Suits	Telephone & Telex
Prov for O/E - Uniforms	Suspenders	Telephone & Telex
Prov for O/E - Uniforms	Suspenders	Food & Beverage

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Prov for O/E - Uniforms	Suspenders	Rooms
Prov for O/E - Uniforms	Tie pins	Food & Beverage
Prov for O/E - Uniforms	Tie pins	Rooms
Prov for O/E - Uniforms	Tie pins	Telephone & Telex
Prov for O/E - Uniforms	Ties	Telephone & Telex
Prov for O/E - Uniforms	Ties	Food & Beverage
Prov for O/E - Uniforms	Ties	Rooms
Prov for O/E - Uniforms	Trousers	Food & Beverage
Prov for O/E - Uniforms	Trousers	Telephone & Telex
Prov for O/E - Uniforms	Trousers	Other Operated Dept.
Prov for O/E - Uniforms	Trousers	Rooms
Prov for O/E - Uniforms	T-shirts	Food & Beverage
Prov for O/E - Uniforms	T-shirts	Telephone & Telex
Prov for O/E - Uniforms	T-shirts	Rooms
Prov for O/E - Uniforms	T-shirts	Other Operated Dept.
Prov for O/E - Uniforms	Uniforms	Telephone & Telex
Prov for O/E - Uniforms	Uniforms	Rooms
Prov for O/E - Uniforms	Uniforms	Food & Beverage
Prov for O/E - Uniforms	Uniforms	Other Operated Dept.
Prov for O/E - Uniforms	Wrist/head band	Other Operated Dept.
Prov for O/E - Unifroms	Jumpers	Food & Beverage
Prov for O/E - Unifroms	Jumpers	Rooms
Prov for O/E - Unifroms	Jumpers	Telephone & Telex
Prov for O/E - Utensil	Blenders	Food & Beverage
Prov for O/E - Utensils	Beaters	Food & Beverage
Prov for O/E - Utensils	Chopping boards	Food & Beverage
Prov for O/E - Utensils	Eggs beaters	Food & Beverage
Prov for O/E - Utensils	Frying pans	Food & Beverage
Prov for O/E - Utensils	Kettles	Food & Beverage
Prov for O/E - Utensils	Kitchen cutlery	Food & Beverage
Prov for O/E - Utensils	Mixing bowls	Food & Beverage
Prov for O/E - Utensils	Moulds	Food & Beverage
Prov for O/E - Utensils	Pastry tubes	Food & Beverage
Prov for O/E - Utensils	Pots/Pans	Food & Beverage
Prov for O/E - Utensils	Scissors	Food & Beverage
Prov for O/E Chinaware	Dishes	Food & Beverage

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Prov for O/E Chinaware	Soup tureens	Food & Beverage
Prov for O/E Glassware	Dishes	Food & Beverage
Prov for O/E Glassware	Dishes	Rooms
Prov for O/E Glassware	Mugs	Food & Beverage
Prov for O/E Glassware	Mugs	Rooms
Prov for O/E Linen	Shower curtains	Rooms
Prov for O/E Silverware	Candelabra	Rooms
Prov for O/E Silverware	Candelabra	Food & Beverage
Prov for O/E Uniform	Aprons	Telephone & Telex
Prov for O/E Uniform	Aprons	Rooms
Prov for O/E Uniform	Aprons	Food & Beverage
Prov for O/E Utensils	Can openers	Food & Beverage
Prov for O/E Utensils	Knife sharpeners	Food & Beverage
Prov for O/E Utensils	Ladles	Food & Beverage
Prov O/E - Linen	Waiters cloth	Food & Beverage
Recreational Facilities	Equipment Repair	POMEC
Recreational Facilities	Facilities Repairs	POMEC
Recreational Facilities	Squash Court Repairs	POMEC
Recreational Facilities	Tennis court Repairs	POMEC
Recruitment	Help wanted ads	Human Resources
Recruitment	Recruitment agency fees	Human Resources
Recruitment	Recruitment Expenses	Human Resources
Recruitment	Situations vacant ads	Human Resources
Relocation	Airfare	Human Resources
Relocation	Baggage insurance	Human Resources
Relocation	Freight	Human Resources
Relocation	Transport	Human Resources
Relocation	Travel Insurance	Human Resources
Reservation Expenses	Central Reservation charges	Rooms
Reservation Expenses	Overbooking Expenses	Rooms
Reservation Expenses	Telegram charges	Rooms
Reservation Expenses	Telephone call costs	Rooms
Reservation Expenses	Telex costs	Rooms
Security	Security agency fees	Admin. & General
Signs	Sign repair	POMEC

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Spoilage	Spoiled food & Beverage items	Food & Beverage
Spoilage	Unusable food & beverage Items	Food & Beverage
Sundry Write - off	Late charges	Admin. & General
Sundry Write - offs	Over short payment	Admin. & General
Sundry Write - offs	Short Charges	Admin. & General
Sundry write - offs	Skippers (not material amount)	Admin. & General
Supplies	Complimentary Food/beverage	Other Operated Dept.
Supplies	Matches	Other Operated Dept.
Supplies	Paper towels	Other Operated Dept.
Supplies	Shampoo	Other Operated Dept.
Supplies	Slippers	Other Operated Dept.
Supplies	Soap dispensers	Other Operated Dept.
Supplies	Talcum powder	Other Operated Dept.
Supplies	Toilet rolls	Other Operated Dept.
Supplies - Electrical Bulbs	Bulbs	POMEC
Supplies - Electrical Bulbs	Electric bulbs	POMEC
Supplies - Electrical Bulbs	Floodlight	POMEC
Supplies - Electrical Bulbs	Spot lights	POMEC
Supplies - Engineering	Abrasives	POMEC
Supplies - Engineering	Fuses	POMEC
Supplies - Engineering	Lubrication oil	POMEC
Supplies - Engineering	Solvents	POMEC
Supplies - Engineering	Tape	POMEC
Supplies - Tools & Equipment	Carpentry tools	POMEC
Supplies - Tools & Equipment	Tools	POMEC
Supplies Electrical Bulbs	Fluorescent Bulbs	POMEC
Supplies Engineering	Grease	POMEC
Supplies tools & Equipment	Hand tools	POMEC
Supplies tools & Equipment	Machine tools	POMEC
Telepon & Telex	Telefax charges	Admin. & General

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Telepon & Telex	Telefax charges	Rooms
Telepon & Telex	Telefax charges	POMEK
Telepon & Telex	Telefax charges	Food & Beverage
Telepon & Telex	Telefax charges	Human Resources
Telepon & Telex	Telegram charges	Human Resources
Telepon & Telex	Telegram charges	Food & Beverage
Telepon & Telex	Telegram charges	Admin. & General
Telepon & Telex	Telegram charges	POMEK
Telepon & Telex	Telegram charges	Rooms
Telepon & Telex	Telephone charges	Food & Beverage
Telepon & Telex	Telephone charges	Human Resources
Telepon & Telex	Telephone charges	POMEK
Telepon & Telex	Telephone charges	Admin. & General
Telepon & Telex	Telex charges	Human Resources
Telepon & Telex	Telex charges	Food & Beverage
Telepon & Telex	Telex charges	POMEK
Telepon & Telex	Telex charges	Admin. & General
Telepon & Telex	Telex charges	Rooms
Telepon & Telex	Telex paper	Food & Beverage
Telepon & Telex	Telex paper	Admin. & General
Telepon & Telex	Telex paper	POMEK
Telepon & Telex	Telex paper	Human Resources
Telepon & Telex	Telex paper	Rooms
Trade Assoc. & Publication	Association Dues	Admin. & General
Trade Assoc. & Publications	Chamber of Commerce dues	Admin. & General
Trade Assoc. & Publications	Magazine subscriptions	Admin. & General
Trade Shows	Trade show costs	Marketing
Training - Material & Equipment	Consultant Fees	Human Resources
Training - Material & Equipment	Course fees	Human Resources
Training - Material & Equipment	Training material costs	Human Resources
Training - outside Consultants	Seminars	Human Resources

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Training - outside Consultants	Training Consultants fees	Human Resources
Training - outside Consultants	Training costs	Human Resources
Transportation	Bus Fares	Human Resources
Transportation	Bus Fares	Marketing
Transportation	Bus Fares	Telephone & Telex
Transportation	Bus Fares	Rooms
Transportation	Bus Fares	Food & Beverage
Transportation	Bus Fares	POMEC
Transportation	Bus Fares	Admin. & General
Transportation	Bus Fares	Other Operated Dept.
Transportation	Car rental	Marketing
Transportation	Fuel Expenses	Marketing
Transportation	Gasoline	Food & Beverage
Transportation	Gasoline	Other Operated Dept.
Transportation	Gasoline	Admin. & General
Transportation	Gasoline	Rooms
Transportation	Gasoline	Marketing
Transportation	Gasoline	Human Resources
Transportation	Gasoline	Telephone & Telex
Transportation	Petrol	Marketing
Transportation	Petrol	Food & Beverage
Transportation	Petrol	Rooms
Transportation	Petrol	Human Resources
Transportation	Petrol	Telephone & Telex
Transportation	Petrol	Other Operated Dept.
Transportation	Petrol	Admin. & General
Transportation	Staff transport	Marketing
Transportation	Staff transport	Other Operated Dept.
Transportation	Staff transport	Telephone & Telex
Transportation	Taxi fares	Human Resources
Transportation	Taxi fares	POMEC
Transportation	Taxi fares	Marketing
Transportation	Taxi fares	Telephone & Telex
Transportation	Taxi fares	Admin. & General

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Transportation	Taxi fares	Food & Beverage
Transportation	Taxi fares	Rooms
Transportation	Taxi fares	Other Operated Dept.
Transportation	Vehicle road tax	Marketing
Transportation	Vehicle road tax	Admin. & General
Transportation	Vehicle road tax	Other Operated Dept.
Transportation	Vehicle road tax	Rooms
Transportation	Vehicle road tax	Food & Beverage
Transportation	Vehicle road tax	POMEC
Transportation	Vehicle road tax	Telephone & Telex
Transportation	Vehicle road tax	Human Resources
Travel Expenses	Accommodation (not meeting)	Admin. & General
Travel Expenses	Accommodation (not meeting)	Marketing
Travel Expenses	Airfare	Food & Beverage
Travel Expenses	Airfare	Marketing
Travel Expenses	Airfare	Admin. & General
Travel Expenses	Airfare	Rooms
Travel Expenses	Airport tax	Rooms
Travel Expenses	Airport tax	Food & Beverage
Travel Expenses	Airport tax	Admin. & General
Travel Expenses	Airport tax	Marketing
Travel Expenses	Airport tax	POMEC
Travel Expenses	Airport tax	Human Resources
Travel Expenses	Travel Expenses (not meeting)	Admin. & General
Travel Expenses	Travel Expenses (not meeting)	Marketing
Uniform	Blouses	Admin. & General
Uniform	Blouses	POMEC
Uniform	Blouses	Human Resources
Uniform	Boots	POMEC
Uniform	Boots	Admin. & General
Uniform	Boots	Human Resources
Uniform	Boutonnieres	Admin. & General

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Uniform	Boutonnieres	POMECE
Uniform	Boutonnieres	Human Resources
Uniform	Caps	Human Resources
Uniform	Caps	Admin. & General
Uniform	Caps	POMECE
Uniform	Coats	Human Resources
Uniform	Coats	Admin. & General
Uniform	Coats	POMECE
Uniform	Collar	Human Resources
Uniform	Collar	POMECE
Uniform	Collar	Admin. & General
Uniform	Dresses	Admin. & General
Uniform	Dresses	Human Resources
Uniform	Dresses	POMECE
Uniform	Belts	Human Resources
Uniform	Belts	POMECE
Uniform	Belts	Admin. & General
Uniforms	Badges	Human Resources
Uniforms	Badges	Admin. & General
Uniforms	Badges	POMECE
Uniforms	Gloves	Human Resources
Uniforms	Gloves	Admin. & General
Uniforms	Gloves	POMECE
Uniforms	Jumpers	Admin. & General
Uniforms	Jumpers	Human Resources
Uniforms	Jumpers	POMECE
Uniforms	Name tags	POMECE
Uniforms	Name tags	Human Resources
Uniforms	Name tags	Admin. & General
Uniforms	Overalls	Human Resources
Uniforms	Overalls	POMECE
Uniforms	Overalls	Admin. & General
Uniforms	Pants	Human Resources
Uniforms	Pants	POMECE
Uniforms	Pants	Admin. & General
Uniforms	Scarves	Admin. & General

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Uniforms	Scarves	Human Resources
Uniforms	Scarves	POMECE
Uniforms	Shirts	Admin. & General
Uniforms	Shirts	Human Resources
Uniforms	Shirts	POMECE
Uniforms	Shoes	Admin. & General
Uniforms	Shoes	POMECE
Uniforms	Shoes	Human Resources
Uniforms	Skirts	Human Resources
Uniforms	Skirts	Admin. & General
Uniforms	Skirts	POMECE
Uniforms	Suits	Human Resources
Uniforms	Suits	POMECE
Uniforms	Suits	Admin. & General
Uniforms	Suspenders	POMECE
Uniforms	Suspenders	Admin. & General
Uniforms	Suspenders	Human Resources
Uniforms	Tie pins	Human Resources
Uniforms	Tie pins	POMECE
Uniforms	Tie pins	Admin. & General
Uniforms	Ties	POMECE
Uniforms	Ties	Admin. & General
Uniforms	Ties	Human Resources
Uniforms	Trousers	Admin. & General
Uniforms	Trousers	POMECE
Uniforms	Trousers	Human Resources
Uniforms	T-shirts	Human Resources
Uniforms	T-shirts	Admin. & General
Uniforms	T-shirts	POMECE
Uniforms	Uniforms	Human Resources
Uniforms	Uniforms	Admin. & General
Uniforms	Uniforms	POMECE
Waste removal	Garbage removal	POMECE
Waste removal	Rubbish removal	POMECE
Waste removal	Skip hire	POMECE
Waste removal	Waste removal	POMECE

CHARTS OF ACCOOUNTS - IN ORDER BY ACCOUNTS

Account	Description	Departement
Water & Sewerage	Sewerage Costs	POMEC
Water & Sewerage	Water costs	POMEC

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Abrasives	Supplies - Engineering	POMEC
Accident insurance	Insurance	Human Resources
Accommodation	Meeting Expenses	Food & Beverage
Accommodation	Meeting Expenses	Room
Accommodation	Meeting Expenses	Marketing
Accommodation	Meeting Expenses	Admin. & General
Accommodation	Meeting Expenses	Human Resources
Accommodation (not meeting)	Travel Expenses	Admin. & General
Accommodation (not meeting)	Travel Expenses	Marketing
Accountants fees	Professional Fees	Admin. & General
Adding Machine Repair / Service	Miscellaneous	POMEC
Adding Machine tape	Printing & Stationery	Rooms
Adding Machine tape	Printing & Stationery	Human Resources
Adding Machine tape	Printing & Stationery	Admin. & General
Adding Machine tape	Printing & Stationery	Food & Beverage
Adding Machine tape	Printing & Stationery	POMEC
Adding Machine tape	Printing & Stationery	Marketing
Adding Machine tape	Printing & Stationery	Other Operated Dept.
Adding Machine tape	Printing & Stationery	Telephone & Telex
Advertising	Marketing	Other Operated Dept.
Advertising Agent Fees	Other Expenses-Agency Fee	Marketing
Air Cooling System Repair	Air-condition & Refrigeration	POMEC
Air Fresheners	Cleaning Supplies	Rooms
Air Fresheners	Cleaning Supplies	Food & Beverage
Airfare	Travel Expenses	Food & Beverage
Airfare	Travel Expenses	Marketing
Airfare	Travel Expenses	Admin. & General
Airfare	Travel Expenses	Rooms
Airfare	Relocation	Human Resources
Airport tax	Travel Expenses	Rooms
Airport tax	Travel Expenses	Food & Beverage
Airport tax	Travel Expenses	Admin. & General

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Airport tax	Travel Expenses	Marketing
Airport tax	Travel Expenses	POMEC
Airport tax	Travel Expenses	Human Resources
Alcohol	Kitchen Fuel	Food & Beverage
Alcohol (cleaning)	Cleaning Supplies	Room
Alcohol (cleaning)	Cleaning Supplies	Food & Beverage
Aluminium foil	Paper Supplies	Food & Beverage
Amenity box	Guest Supplies	Food & Beverage
Ammonia	Cleaning Supplies	Food & Beverage
Ammonia	Cleaning Supplies	Rooms
Announcement card	Merchandising - POS Material	Marketing
Aprons	Prov for O/E Uniform	Telephone & Telex
Aprons	Prov for O/E Uniform	Rooms
Aprons	Prov for O/E Uniform	Food & Beverage
Architects Fees	Building	POMEC
Armoured car service	Other Operating Expenses	Admin. & General
Artists' taxes	Banquet Expenses	Food & Beverage
Asbestos Pipe Cladding	Plumbing & Heating	POMEC
Ash trays	Prov for O/E - Glassware	Food & Beverage
Ashtrays (china/glass)	Prov for O/E - chinaware	Food & Beverage
Ashtrays (china/glass)	Prov for O/E - chinaware	Rooms
Asphalt	Building	POMEC
Association Dues	Other Expenses - Association Dues	Marketing
Association Dues	Trade Assoc. & Publication	Admin. & General
Audio/Video Equipment Rental	Banquet Expenses	Food & Beverage
Awning washing/cleaning	Laundry & Valet	Food & Beverage
Awning washing/cleaning	Laundry & Valet	Rooms
Bad Debt Expenses - Estimated	Prov for Doubtful Accounts	Admin. & General
Badges	Prov for O/E - Uniforms	Food & Beverage
Badges	Prov for O/E - Uniforms	Other Operated Dept.
Badges	Prov for O/E - Uniforms	Telephone & Telex
Badges	Prov for O/E - Uniforms	Rooms

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Badges	Uniforms	Human Resources
Badges	Uniforms	Admin. & General
Badges	Uniforms	POMEC
Baggage checks	Guest Supplies-non F&B	Rooms
Baggage insurance	Relocation	Human Resources
Baggage Labels	Guest Supplies-non F&B	Rooms
Baggage tags	Guest Supplies-non F&B	Rooms
Balloons	Banquet Expenses	Food & Beverage
Balloons	Decorations	Other Operated Dept.
Balloons	Decorations	Food & Beverage
Balloons	Decorations	Rooms
Bamboo sticks	Food	Food & Beverage
Bank commission	Bank Charges	Admin. & General
Banners	Banquet Expenses	Food & Beverage
Bar appetizers	Guest Supplies	Food & Beverage
Bar Cleaning Contract	Contract cleaning	Food & Beverage
Bath foam	Guest Supplies - non F&B	Rooms
Bath mats	Prov for O/E - Linen	Rooms
Bath robes	Prov for O/E - Linen	Rooms
Bath rugs	Prov for O/E - Linen	Rooms
Bathing caps	Guest Supplies - non F&B	Rooms
Bathing suits	Guest Supplies - non F&B	Rooms
Beaters	Prov for O/E - Utensils	Food & Beverage
Bed pads	Prov for O/E - Linen	Rooms
Bedsheets	Prov for O/E - Linen	Rooms
Bedspreads	Prov for O/E - Linen	Rooms
Belts	Prov for O/E - Uniform	Food & Beverage
Belts	Prov for O/E - Uniform	Other & Beverage
Belts	Prov for O/E - Uniform	Telephone & Telex
Belts	Prov for O/E - Uniform	Rooms
Belts	Uniform	Human Resources
Belts	Uniform	POMEC
Belts	Uniform	Admin. & General
Benzine	Cleaning Supplies	Food & Beverage
Benzine	Cleaning Supplies	Rooms
Beverage List	Menus/Wine List	Food & Beverage

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Beverage rooms licenses	Licenses & Taxes	Food & Beverage
Billboard Adverts	Advertising - Outdoor	Marketing
Bin Card	Printing & Stationery	Food & Beverage
Binders	Printing & Stationery	Rooms
Binders	Printing & Stationery	Admin. & General
Binders	Printing & Stationery	Marketing
Binders	Printing & Stationery	Telephone & Telex
Binders	Printing & Stationery	Other Operated Dept.
Binders	Printing & Stationery	Food & Beverage
Binders	Printing & Stationery	POMECE
Blankets	Prov for O/E - Linen	Rooms
Blenders	Prov for O/E - Utensil	Food & Beverage
Blouses	Prov for O/E - Uniform	Other Operated Dept.
Blouses	Prov for O/E - Uniform	Rooms
Blouses	Prov for O/E - Uniform	Telephone & Telex
Blouses	Prov for O/E - Uniform	Food & Beverage
Blouses	Uniform	Admin. & General
Blouses	Uniform	POMECE
Blouses	Uniform	Human Resources
Body moisturiser	Guest Supplies - non F&B	Rooms
Boilers explosion insurance	Insurance - General	Admin. & General
Boiler fuel	Fuel	POMECE
Boiler Gausses	Plumbing & Heisting	POMECE
Boiler Repair / Inspection	Plumbing & Heisting	POMECE
	Merchandising - Other Selling	
Booklet - Advert	Aids	Marketing
Books (employee use)	Library	Human Resources
Boots	Prov for O/E - Uniform	Rooms
Boots	Prov for O/E - Uniform	Telephone & Telex
Boots	Prov for O/E - Uniform	Food & Beverage
Boots	Uniform	POMECE
Boots	Uniform	Admin. & General
Boots	Uniform	Human Resources
Bottle Openers	Bar Supplies	Food & Beverage
Bottle Openers	Guest Supplies	Food & Beverage
Bottle Openers	Guest Supplies - non F&B	Rooms

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Bottle Openers	Other Expenses	Food & Beverage
Boutonnieres	Prov for O/E - Uniform	Telephone & Telex
Boutonnieres	Prov for O/E - Uniform	Food & Beverage
Boutonnieres	Prov for O/E - Uniform	Rooms
Boutonnieres	Uniform	Admin. & General
Boutonnieres	Uniform	POMEK
Boutonnieres	Uniform	Human Resources
Bowls	Prov for O/E - Chinaware	Food & Beverage
Bowls	Prov for O/E - Glassware	Food & Beverage
Bowls	Prov for O/E - Silverware	Food & Beverage
	Merchandising - Other Selling	
Brochures	Aids	Marketing
Brooms	Cleaning Supplies	Rooms
Brooms	Cleaning Supplies	Food & Beverage
Brushes	Cleaning Supplies	Rooms
Brushes	Cleaning Supplies	Food & Beverage
Brushes	Guest Supplies - non F&B	Rooms
Building Repairs	Building	POMEK
Bulbs	Supplies - Electrical Bulbs	POMEK
Burglary Insurance	Insurance - General	Admin. & General
Burglar alarm service	Other Operating Expenses	Admin. & General
Bus Adverts	Advertising - Outdoor	Marketing
Bus Fares	Transportation	Human Resources
Bus Fares	Transportation	Marketing
Bus Fares	Transportation	Telephone & Telex
Bus Fares	Transportation	Rooms
Bus Fares	Transportation	Food & Beverage
Bus Fares	Transportation	POMEK
Bus Fares	Transportation	Admin. & General
Bus Fares	Transportation	Other Operated Dept.
Business card	Printing & Stationery	Human Resources
Business card	Printing & Stationery	Food & Beverage
Business card	Printing & Stationery	Marketing
Business card	Printing & Stationery	Other Operated Dept.
Business card	Printing & Stationery	POMEK
Business card	Printing & Stationery	Rooms

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Business card	Printing & Stationery	Telephone & Telex
Business card	Printing & Stationery	Admin. & General
Business interruption insurance	Insurance - General	Admin. & General
Buttons	Guest Supplies - non - F&B	Room
Cable Address registration	Other Operating Expenses	Admin. & General
Cake stands	Prov for O/E - Silverware	Food & Beverage
Calculator Repair / Service	Miscellaneous	POMEK
	Merchandising - Other Selling	
Calendars	Aids	Marketing
Can openers	Other Expenses	Food & Beverage
Can openers	Prov for O/E Utensils	Food & Beverage
Candelabra	Prov for O/E Silverware	Rooms
Candelabra	Prov for O/E Silverware	Food & Beverage
Candles	Guest Supplies - non F&B	Rooms
Candlesticks (china)	Prov for O/E - Chinaware	Food & Beverage
Candlesticks (china)	Prov for O/E - Chinaware	Rooms
Candlesticks (silver)	Prov for O/E - Silverware	Food & Beverage
Candlesticks (silver)	Prov for O/E - Silverware	Rooms
Candle / ribbons	Decorations	Food & Beverage
Candle / ribbons	Decorations	Other Operated Dept.
Candle / ribbons	Decorations	Rooms
Candy/chocolates	Guest Supplies - F & B	Rooms
Candy/chocolates	Guest Supplies	Food & Beverage
Canopy License	Licenses & Taxes	Admin. & General
Caps	Prov for O/E - Uniform	Rooms
Caps	Prov for O/E - Uniform	Food & Beverage
Caps	Prov for O/E - Uniform	Telephone & Telex
Caps	Uniform	Human Resources
Caps	Uniform	Admin. & General
Caps	Uniform	POMEK
Car passes	Banquet	Food & Beverage
Car rental	Transportation	Marketing
Carbon paper	Printing & Stationery	Admin. & General
Carbon paper	Printing & Stationery	Marketing
Carbon paper	Printing & Stationery	Food & Beverage

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Carbon paper	Printing & Stationery	Other Operated Dept.
Carbon paper	Printing & Stationery	POMEC
Carbon paper	Printing & Stationery	Telephone & Telex
Carbon paper	Printing & Stationery	Rooms
Carbon paper	Printing & Stationery	Human Resources
Cardboard boxes	Paper Supplies	Food & Beverage
Carpentry tools	Supplies - Tools & Equipment	POMEC
Carpet cleaning	Laundry & Valet	Food & Beverage
Carpet cleaning	Laundry & Valet	Rooms
Carpet Linings	Floor & Wall Covering	POMEC
Carpet Repair	Floor & Wall Covering	POMEC
Carpet sweepers	Cleaning Supplies	Rooms
Carpet sweepers	Cleaning Supplies	Food & Beverage
Carpet Tacks	Floor & Wall Covering	POMEC
Cases (for Wine Cellar)	Other Expenses	Food & Beverage
Cash Register Repair	Miscellaneous	POMEC
Cahsier overs & shorts	Cash overs / Short	Admin. & General
Caustic Soda	Cleaning Supplies	Food & Beverage
Caustic Soda	Cleaning Supplies	Rooms
Ceiling Repairs	Building	POMEC
Cellophane	Paper Supplies	Food & Beverage
Central Reservation charges	Reservation Expenses	Rooms
Chafing dish wicks	Kitchen Fuel	Food & Beverage
Chafing sets	Prov for O/E - Silverware	Room
Chafing sets / dishes	Prov for O/E - Silverware	Food & Beverage
Chain Allocation	Other Expenses - Group Service	Marketing
Chair/table rental	Banquet Expenses	Food & Beverage
Chamber of Commerce dues	Trade Assoc. & Publications	Admin. & General
Champagne bucket	Pro for O/E - Silverware	Rooms
Champagne / wine bucket	Pro for O/E - Silverware	Food & Beverage
Charcoal briquettes	Kitchen Fuel	Food & Beverage
Charge vouchers	Printing & Stationery	Admin. & General
Charge vouchers	Printing & Stationery	Telephone & Telex
Charge vouchers	Printing & Stationery	Food & Beverage

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Charge vouchers	Printing & Stationery	Human Resources
Charge vouchers	Printing & Stationery	POMEK
Charge vouchers	Printing & Stationery	Rooms
Charge vouchers	Printing & Stationery	Other Operated Dept.
Charge vouchers	Printing & Stationery	Marketing
Charitable contribution	Donations	Admin. & General
Checks (outlet)	Printing & Stationery	Food & Beverage
Cheesecloth	Cleaning Supplies	Food & Beverage
Cheesecloth	Cleaning Supplies	Rooms
Chef's hats	Prov for O/E - Uniform	Food & Beverage
Cheque books	Printing & Stationery	Admin. & General
Cheque collection charges	Bank Charges	Admin. & General
China / Tableware	Prov for O/E - Chinaware	Food & Beverage
Chop frills	Paper Supplies	Food & Beverage
Chopping boards	Prov for O/E - Utensils	Food & Beverage
Chopsticks & rest	Prov for O/E - Chinaware	Food & Beverage
Christmas gifts/gratuities	Other Operating Expenses	Admin. & General
Christmas trees/decorating	Decoration	Other Operated Dept.
Christmas trees/decorating	Decoration	Food & Beverage
Christmas trees/decorating	Decoration	Rooms
Christmas & New Year Parties	Other Expenses - Promotion	Marketing
Cleaning Fluids / Compounds	Cleaning Supplies	Rooms
Cleaning Fluids / Compounds	Cleaning Supplies	Food & Beverage
Clinic costs	Medical	Human Resources
Cloths	Cleaning Supplies	Food & Beverage
Cloths	Cleaning Supplies	Rooms
Coal	Fuel	POMEK
Coal	Kitchen Fuel	Food & Beverage
Coasters	Bar Supplies	Food & Beverage
Coats	Prov for O/E - Uniforms	Telephone & Telex
Coats	Prov for O/E - Uniforms	Rooms
Coats	Prov for O/E - Uniforms	Food & Beverage
Coats	Uniform	Human Resources
Coats	Uniform	Admin. & General
Coats	Uniform	POMEK

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Coat/Cloths hangers	Guest Supplies - non F&B	Rooms
Cocktail Frills	Decoration	Food & Beverage
Cocktail napkins	Bar Supplies	Food & Beverage
Cocktail party costs	Other Expenses - Promotion	Marketing
Cocktail picks/stirrers	Bar Supplies	Food & Beverage
Cocktail shakers	Prov for O/E - Silverware	Food & Beverage
Coffee pots	Prov for O/E - Silverware	Food & Beverage
Coffee urns	Prov for O/E - Silverware	Food & Beverage
Coffee/tea pots (china)	Prov for O/E - Silverware	Food & Beverage
Collar	Prov for O/E - Uniform	Rooms
Collar	Prov for O/E - Uniform	Telephone & Telex
Collar	Prov for O/E - Uniform	Food & Beverage
Collar	Uniform	Human Resources
Collar	Uniform	POMEC
Collar	Uniform	Admin. & General
Collection agency fees	Credit & Collection	Admin. & General
	Merchandising - in house	
Colour Separation	grapihcs	Marketing
Company paid payroll taxes	Payroll taxes	Human Resources
Complimentary breakfast	Banquet Expenses	Food & Beverage
Complimentary Food and Beverage	Other Expenses - Promotion	Marketing
Complimentary Food/beverage	Guest Supplies - F & B	Rooms
Complimentary Food/beverage	Other Expenses - Comp Guest	Marketing
Complimentary Food/beverage	Supplies	Other Operated Dept.
Composition - Advert	Advertising - Production	Marketing
Computer Hardware service	Maintenance Contracts	POMEC
Computer Paper	Printing & Stationery	Admin. & General
Consultant Fees	Building	POMEC
Consultant Fees	Consultant Fees	POMEC
Consultant Fees	Professional Fees	Admin. & General
Consultant Fees	Training - Material & Equipment	Human Resources

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Copy Preparation - Advert	Advertising - Production	Marketing
Copyright license	License & Taxes	Admin. & General
Corkscrews	Bar Supplies	Food & Beverage
Cosmetics	Guest Supplies - non F&B	Rooms
Cotton buds	Guest Supplies - non F&B	Rooms
Courier	Postage	Food & Beverage
Courier	Postage	Human Resources
Courier	Postage	Admin. & General
Courier	Postage	POMEK
Courier	Postage	Rooms
Courier	Postage	Marketing
	Training - Material &	
Course fees	Equipment	Human Resources
Court fees	Credit & Collection	Admin. & General
Crayons	Decorations	Food & Beverage
Creamers/Milk jugs	Prov for O/E - Chinaware	Food & Beverage
Credit Agency fees	Credit & Collection	Admin. & General
Credit Card Commission	Credit Card Commission	Admin. & General
Credit Report/references	Credit & Collection	Admin. & General
Crockery	Prov for O/E - Chinaware	Food & Beverage
Curtain cleaning/laundrying	Laundry & Valet	Rooms
Curtain cleaning/laundrying	Laundry & Valet	Food & Beverage
Curtain Cord	Curtain & Draperies	POMEK
Curtain Lining	Curtain & Draperies	POMEK
Curtain Poles	Curtain & Draperies	POMEK
Curtain Repair	Curtain & Draperies	POMEK
Curtain Rings	Curtain & Draperies	POMEK
Curtain Rods	Curtain & Draperies	POMEK
Curtains	Curtain & Draperies	POMEK
Cutlery	Prov for O/E - Silverware	Food & Beverage
Data processing Service fee	Data Processing	Admin. & General
Decanters	Prov for O/E - Glassware	Food & Beverage
Decanters	Prov for O/E - Glassware	Rooms
Decorations	Decorations	Other Operated Dept.
Decorations	Decorations	Food & Beverage
Decorations	Decorations	Rooms

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Dental fees	Medical	Human Resources
Deodorants	Cleaning Supplies	Food & Beverage
Deodorants	Cleaning Supplies	Rooms
Designer Fees	Building	POMEC
Desk pads	Printing & Stationery	Admin. & General
Desk pads	Printing & Stationery	Other Operated Dept.
Desk pads	Printing & Stationery	Telephone & Telex
Desk pads	Printing & Stationery	Food & Beverage
Desk pads	Printing & Stationery	Rooms
Desk pads	Printing & Stationery	POMEC
Desk pads	Printing & Stationery	Marketing
Desk pads	Printing & Stationery	Human Resources
Detective service	Other Operating Expenses	Admin. & General
Detergents	Cleaning Supplies	Food & Beverage
Detergents	Cleaning Supplies	Rooms
Diesel fuel	Fuel	POMEC
Directories	Other Expenses	Telephone & Telex
Directories - in house	Merchandising - in house grapihcs	Marketing
Directory covers	Other Expenses	Telephone & Telex
Directory holders	Other Expenses	Telephone & Telex
Dishes	Prov for O/E Chinaware	Food & Beverage
Dishes	Prov for O/E Glassware	Food & Beverage
Dishes	Prov for O/E Glassware	Rooms
Disinfectants	Cleaning Supplies	Food & Beverage
Disinfectants	Cleaning Supplies	Rooms
Disinfecting - Contract	Contract cleaning	Food & Beverage
Disinfecting - Contract	Contract cleaning	Rooms
Diskettes	Data Processing	Admin. & General
Dishwasher Repair	Kitchen	POMEC
Do not disturb sign	Guest Supplies - non F&B	Rooms
Doctor's fees	Medical	Human Resources
Doilies (linen)	Prov for O/E - Linen	Food & Beverage
Donations	Donations	Admin. & General
Door Repair	Building	POMEC
Draperies	Curtain & Draperies	POMEC

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Drapery cleaning laundering	Laundry & Valet	Food & Beverage
Drapery cleaning laundering	Laundry & Valet	Rooms
Drapery Cord	Curtains & Draperies	POMECE
Drapery Lining	Curtains & Draperies	POMECE
Drapery Repair	Curtains & Draperies	POMECE
Dresses	Prov for O/E - Uniform	Rooms
Dresses	Prov for O/E - Uniform	Food & Beverage
Dresses	Prov for O/E - Uniform	Telephone & Telex
Dresses	Uniform	Admin. & General
Dresses	Uniform	Human Resources
Dresses	Uniform	POMECE
Drinking Straws	Bar Supplies	Food & Beverage
Drugs	Medical	Human Resources
Drugs & Medical Supplies	Guest Supplies - non F&B	Rooms
Dry ice	Banquet Expenses	Food & Beverage
Dryer Repair	Laundry	POMECE
Due Bills	Advertising - Exchange	Marketing
Dust Pans/Brushes/Clothes	Cleaning Supplies	Food & Beverage
Dust Pans/Brushes/Clothes	Cleaning Supplies	Rooms
Dusters	Cleaning Supplies	Rooms
Dusters	Cleaning Supplies	Food & Beverage
Educational videos	Library	Human Resources
Eggs beaters	Prov for O/E - Utensils	Food & Beverage
Electric bulbs	Supplies - Electrical Bulbs	POMECE
Electric Equipment Parts	Electrical	POMECE
Electric Equipment Repair	Electrical	POMECE
Electricity costs	Electrical	POMECE
Elevator Inspection/Repair	Elevator	POMECE
Elevator Liability insurance	Insurance - General	Admin. & General
Elevator maintenance contract	Maintenance Contract	POMECE
Elevator repair (internal)	Elevators	POMECE
Employee bonus	Bonus	Human Resources
Employee housing costs	Accommodation	Human Resources
Employee magazine costs	Awards & Social Activities	Human Resources

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Employee of the month/year	Awards & Social Activities	Human Resources
Employee transportation	Employee Transportation	Human Resources
Entertaining clients "one on one"	Entertaining	Marketing
Entertainment duties	Licenses & Taxes	Food & Beverage
Entertainment Licenses	Licenses & Taxes	Food & Beverage
Entertainment (banquet) cost	Banquet Expenses	Food & Beverage
Envelopes	Printing & Stationery	Admin. & General
Envelopes	Printing & Stationery	Other Operated Dept.
Envelopes	Printing & Stationery	POMEK
Envelopes	Printing & Stationery	Telephone & Telex
Envelopes	Printing & Stationery	Food & Beverage
Envelopes	Printing & Stationery	Marketing
Envelopes	Printing & Stationery	Human Resources
Envelopes	Printing & Stationery	Rooms
Equipment rental	Banquet Expenses	Food & Beverage
Equipment Repair	Recreational Facilities	POMEK
Equipment service contract	Maintenance Contract	POMEK
Erasers	Printing & Stationery	Human Resources
Erasers	Printing & Stationery	Other Operated Dept.
Erasers	Printing & Stationery	Rooms
Erasers	Printing & Stationery	POMEK
Erasers	Printing & Stationery	Marketing
Erasers	Printing & Stationery	Admin. & General
Erasers	Printing & Stationery	Food & Beverage
Erasers	Printing & Stationery	Telephone & Telex
Extermination - Contract	Contract cleaning	Food & Beverage
Extermination - Contract	Contract cleaning	Rooms
External Audit Fees	Professional Fees	Admin. & General
Facilities Repairs	Recreational Facilities	POMEK
Familiarisation trip costs	Other Expenses - Promotion	Marketing
Felt	Floor & Wall Covering	POMEK
Fencing	Grounds & Landscaping	POMEK
Fertilizer	Grounds & Landscaping	POMEK
Festival decorations	Decoration	Rooms

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Fidelity insurance	Insurance - General	Admin. & General
File cards	Printing & Stationery	Telephone & Telex
File cards	Printing & Stationery	POMEK
File cards	Printing & Stationery	Rooms
File cards	Printing & Stationery	Food & Beverage
File cards	Printing & Stationery	Admin. & General
File cards	Printing & Stationery	Human Resources
File cards	Printing & Stationery	Marketing
File cards	Printing & Stationery	Other Operated Dept.
File Folder	Printing & Stationery	Admin. & General
File Folder	Printing & Stationery	Marketing
File Folder	Printing & Stationery	POMEK
File Folder	Printing & Stationery	Human Resources
Filter paper	Paper Supplies	Food & Beverage
Fines	Other Operating Expenses	Admin. & General
Fire alarm service	Other Operating Expenses	Admin. & General
Fire Escape Repair	Building	POMEK
Fire Hose Repair	Building	POMEK
First aid supplies	Medical	Human Resources
Flatware	Prov for O/E - Silverware	Food & Beverage
Floodlight	Supplies - Electrical Bulbs	POMEK
Floor Adhesives	Floor & Wall Covering	POMEK
Floor Cover Repair	Floor & Wall Covering	POMEK
Floor Packing	Floor & Wall Covering	POMEK
Floor Plans	Merchandising - Other Selling Aids	Marketing
Floor Polishing - contract	Contract cleaning	Rooms
Floor Polishing - contract	Contract cleaning	Food & Beverage
Floor Repair	Building	POMEK
Fluorescent Bulbs	Supplies Electrical Bulbs	POMEK
Flowers	Banquet Expenses	Food & Beverage
Flowers	Decorations	Food & Beverage
Flowers	Decorations	Other Operated Dept.
Flowers	Decorations	Rooms
Fly swatters	Cleaning Supplies	Food & Beverage
Fly swatters	Cleaning Supplies	Rooms

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Folders	Guest Supplies - non F&B	Rooms
Folios	Printing & Stationery	Rooms
Food consumed	Meals	Human Resources
Food Licenses	Licenses & Taxes	Food & Beverage
Foreign Artists tax	Music & Entertainment	Food & Beverage
Foreign currency License	Licenses & Taxes	Admin. & General
Foreign Publication Advert	Advertising - Print-Rm. Indiv	Marketing
Foreign Publication Advert	Advertising - Print-Rm. Shared	Marketing
Forms (printed)	Printing & Stationery	Telephone & Telex
Forms (printed)	Printing & Stationery	POMEC
Forms (printed)	Printing & Stationery	Admin. & General
Forms (printed)	Printing & Stationery	Other Operated Dept.
Forms (printed)	Printing & Stationery	Human Resources
Forms (printed)	Printing & Stationery	Food & Beverage
Forms (printed)	Printing & Stationery	Rooms
Forms (printed)	Printing & Stationery	Marketing
Fraud/forgery insurance	Insurance - General	Admin. & General
Freezer hire	Banquet Expenses	Food & Beverage
Freight	Relocation	Human Resources
Fruit Baskets	Guest Supplies - F & B	Rooms
Fruit Baskets	Guest Supplies - F & B	Rooms
Frying pans	Prov for O/E - Utensils	Food & Beverage
Fuel Expenses	Transportation	Marketing
Fuel Oil	Fuel	POMEC
Furniture cover Cleaning	Laundry & Valet	Food & Beverage
Furniture cover Cleaning	Laundry & Valet	Rooms
Furniture Repair	Furniture	POMEC
Fuses	Supplies - Engineering	POMEC
Garbage bags	Cleaning Supplies	Rooms
Garbage bags	Cleaning Supplies	Food & Beverage
Garbage cans	Other Expenses	Food & Beverage
Garbage removal	Waste removal	POMEC
Garment bags	Guest Supplies - non F&B	Rooms
Gas	Fuel	POMEC

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Gas	Kitchen Fuel	Food & Beverage
Gasoline	Transportation	Food & Beverage
Gasoline	Transportation	Other Operated Dept.
Gasoline	Transportation	Admin. & General
Gasoline	Transportation	Rooms
Gasoline	Transportation	Marketing
Gasoline	Transportation	Human Resources
Gasoline	Transportation	Telephone & Telex
General Liability Insurance	Insurance - General	Admin. & General
General License	Licenses & Taxes	Admin. & General
Glass cloth	Prov for O/E - Linen	Rooms
Glass covers (plastic)	Guest Supplies - non F&B	Rooms
Glass stirres	Prov for O/E - Glassware	Food & Beverage
Glass trays	Prov for O/E - Glassware	Food & Beverage
Glasses	Prov for O/E - Glassware	Food & Beverage
Glazing Repair	Building	POMEC
Gloves	Prov for O/E - Uniform	Telephone & Telex
Gloves	Prov for O/E - Uniform	Rooms
Gloves	Prov for O/E - Uniform	Food & Beverage
Gloves	Uniforms	Human Resources
Gloves	Uniforms	Admin. & General
Gloves	Uniforms	POMEC
Glue	Printing & Stationery	Telephone & Telex
Glue	Printing & Stationery	Other Operated Dept.
Glue	Printing & Stationery	Rooms
Glue	Printing & Stationery	Food & Beverage
Glue	Printing & Stationery	Admin. & General
Glue	Printing & Stationery	Marketing
Glue	Printing & Stationery	POMEC
Glue	Printing & Stationery	Human Resources
Goblets	Prov for O/E - Glassware	Food & Beverage
Gold Passport breakfast	Guest Supplies - F & B	Rooms
Gold Passport Commission	Commission	Rooms
Goodnight sweets	Guest Supplies - F & B	Rooms
Grapichs - In house	Merchandising - in house grapihcs	Marketing

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Grease	Supplies Engineering	POMECE
Greeting Card	Merchandising - Other Selling Aids	Marketing
Grill Repair	Kitchen	POMECE
Group promotional costs	Other Expenses - Promotion	Marketing
Guest property insurance	Insurance - General	Admin. & General
Guest Property - Loss/damage	Loss/damage - Guest Property	Admin. & General
Guest Rooms License	Licenses & Taxes	Rooms
Guide Book Advert	Advertising - Print-Rm. Individ	Marketing
Guide Book Advert	Advertising - Print-Rm. Shared	Marketing
Hair conditioner/tonic	Guest Supplies - non F& B	Rooms
Hand tools	Supplies tools & Equipment	POMECE
Heating Plant Repair	Plumbing & Heating	POMECE
Help wanted ads	Recruitment	Human Resources
Hole punch	Printing & Stationery	Admin. & General
Hospital Insurance	Insurance	Human Resources
Hotel License	License & Taxes	Admin. & General
House floor plan	Merchandising - Other Selling Aids	Marketing
Ice	Guest Supplies	Food & Beverage
Ice blocks	Banquet Expenses	Food & Beverage
Ice blocks	Banquet Expenses	Rooms
Ice blocks	Banquet Expenses	Food & Beverage
Ice buckets	Prov for E/O - Glassware	Rooms
Ice buckets	Prov for E/O - Glassware	Food & Beverage
Ice carving	Banquet Expenses	Food & Beverage
Ice coolers	Prov for O/E - Glassware	Food & Beverage
Ice coolers	Prov for O/E - Glassware	Rooms
Ice Machine Repairs	Air - conditioning & Refrigeration	POMECE
Ice picks	Other Expenses	Food & Beverage
Ice tongs	Prov for O/E - Silverware	Food & Beverage
Index cards	Printing & Stationery	Admin. & General

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Index cards	Printing & Stationery	Food & General
Index cards	Printing & Stationery	Rooms
Index cards	Printing & Stationery	Human Resources
Index cards	Printing & Stationery	POMEK
Index cards	Printing & Stationery	Other Operated Dept.
Index cards	Printing & Stationery	Telephone & Telex
Index cards	Printing & Stationery	Marketing
Ink pads	Printing & Stationery	Human Resources
Ink pads	Printing & Stationery	Rooms
Ink pads	Printing & Stationery	Marketing
Ink pads	Printing & Stationery	POMEK
Ink pads	Printing & Stationery	Food & Beverage
Ink pads	Printing & Stationery	Other Operated Dept.
Ink pads	Printing & Stationery	Admin. & General
Ink pads	Printing & Stationery	Telephone & Telex
Insecticides	Cleaning Supplies	Rooms
Insecticides	Cleaning Supplies	Food & Beverage
Install Tel & Tel Equipment	Equipment Changes	Telephone & Telex
Internal audit fees	Internal Audit Expenses	Admin. & General
Internal Auditor's expenses	Internal Audit Expenses	Admin. & General
Internal Auditor's travel		
Internal	Audit Expenses	Admin. & General
In-hotel displays	Merchandising - POS Material	Marketing
Iron Repair	Laundry	POMEK
Jackets	Prov for O/E - Uniform	Other Operated Dept.
Jiggers	Bar Supplies	Food & Beverage
Jogger maps	Guest Supplies - non F & B	Rooms
Jugs	Prov for O/E - Glassware	Rooms
Jugs	Prov for O/E - Glassware	Food & Beverage
Jumpers	Prov for O/E - Unifroms	Food & Beverage
Jumpers	Prov for O/E - Unifroms	Rooms
Jumpers	Prov for O/E - Unifroms	Telephone & Telex
Jumpers	Uniforms	Admin. & General
Jumpers	Uniforms	Human Resources
Jumpers	Uniforms	POMEK

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Kerosene	Kitchen Fuel	Food & Beverage
Kettles	Prov for O/E - Utensils	Food & Beverage
Key cards	Guest Supplies - non F & B	Rooms
Key Duplication	Other Operating Expenses	Other Operated Dept.
Kitchen cutlery	Prov for O/E - Utensils	Food & Beverage
Kitchen Equipment Repair	Kitchen	POMEC
Kitchen/Pantry Cleaning - Contract	Contract cleaning	Food & Beverage
Knife sharpeners	Prov for O/E Utensils	Food & Beverage
Ladles	Prov for O/E Utensils	Food & Beverage
Lamp Shade Cleaning	Laundry & Valet	Food & Beverage
Lamp Shade Cleaning	Laundry & Valet	Rooms
Laser show	Banquet Expenses	Food & Beverage
Late charges	Sundry Write - off	Admin. & General
Laundry Plant Repair	Laundry	POMEC
Lawyers fees	Professional fees	Admin. & General
Layouts - Advert	Advertising - Production	Marketing
Leg warmers	Prov for O/E - Uniforms	Other Operated Dept.
Legal collection fees	Credit & Collection	Admin. & General
Legal Expenses	Professional fees	Admin. & General
Legal fees	Professional fees	Admin. & General
Leotards	Prov for O/E - Uniform	Other Operated Dept.
Letterheads	Printing & Stationery	Admin. & General
Letterheads	Printing & Stationery	Human Resources
Letterheads	Printing & Stationery	Telephone & Telex
Letterheads	Printing & Stationery	Food & Beverage
Letterheads	Printing & Stationery	Marketing
Letterheads	Printing & Stationery	Rooms
Letterheads	Printing & Stationery	Other Operated Dept.
Letterheads	Printing & Stationery	POMEC
Liability insurance	Insurance	Human Resources
Life/disability insurance	Insurance	Human Resources
Lighting	Banquet Expenses	Food & Beverage
Limousine (complimentary)	Guest Transportation	Rooms
Linen cleaning/laundering	Laundry & Valet	Food & Beverage
Linen laundering	Laundry & Valet	Rooms

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Liquor Licenses	Licenses & Taxes	Food & Beverage
Lobby sign	Merchandising - Other Selling Aids	Marketing
Lock Repair	Mechanical	POMEC
Lock books	Printing & Stationery	Human Resources
Lock books	Printing & Stationery	Marketing
Lock books	Printing & Stationery	Telephone & Telex
Lock books	Printing & Stationery	Other Operated Dept.
Lock books	Printing & Stationery	POMEC
Lock books	Printing & Stationery	Admin. & General
Lock books	Printing & Stationery	Food & Beverage
Lock books	Printing & Stationery	Rooms
Long service awards	Awards & Social Activities	Human Resources
Lorry hire	Banquet Expenses	Food & Beverage
Loss or Damage Guest Property	Loss/damage - Guest Property	Admin. & General
Lotions	Guest Supplies - non F & B	Rooms
Lubrication oil	Supplies - Engineering	POMEC
Machine tools	Supplies tools & Equipment	POMEC
Magazine Advert	Advertising - Print-F & B	Marketing
Magazine Advert	Advertising - Print-Rm. Individ	Marketing
Magazine Advert	Advertising - Print-Rm. Shared	Marketing
Magazine subscriptions	Trade Assoc. & Publications	Admin. & General
Magazine	Guest Supplies - non F & B	Rooms
Magazine (employee use)	Library	Human Resources
Maid's report	Printing & Stationery	Rooms
Mail bags	Other Operating Expenses	Admin. & General
Mailing list	Merchandising - Direct Mail	Marketing
Masking tape	Paper Supplies	Food & Beverage
Massage licenses	Licenses & Taxes	Other Operated Dept.
Matches	Guest Supplies	Food & Beverage
Matches	Guest Supplies - non F & B	Rooms
Matches	Supplies	Other Operated Dept.
Mats	Floor & Wall Covering	POMEC

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Mattress protector	Prov for E/O - Linen	Rooms
Mattress Repair	Furniture	POMEC
Meals - Outside Hotel	Meeting Expenses	Food & Beverage
Meals - Outside Hotel	Meeting Expenses	Admin. & General
Meals - Outside Hotel	Meeting Expenses	Marketing
Meals - Outside Hotel	Meeting Expenses	Rooms
Meals - Outside Hotel	Meeting Expenses	Human Resources
Mechanical Equipment Repair	Mechanical	POMEC
Medical fees	Medical	Human Resources
Membership card engraving	Printing & Stationery	Telephone & Telex
Membership card engraving	Printing & Stationery	Human Resources
Membership card engraving	Printing & Stationery	Admin. & General
Membership card engraving	Printing & Stationery	POMEC
Membership card engraving	Printing & Stationery	Other Operated Dept.
Membership card engraving	Printing & Stationery	Rooms
Membership card engraving	Printing & Stationery	Food & Beverage
Membership card engraving	Printing & Stationery	Marketing
Membership fees	Other Expenses Association Dues	Marketing
Menus	Menu/Wire List	Food & Beverage
Message envelopes	Printing & Stationery	Telephone & Telex
Message pads	Guest Supplies - non F & B	Rooms
Microfilm/cartridges etc.	Other Operated Expenses	Admin. & General
Mixing bowls	Prov for O/E - Utensils	Food & Beverage
Mops/handles/wringers	Cleaning Supplies	Food & Beverage
Mops/handles/wringers	Cleaning Supplies	Rooms
Moth Proofing - Contract	Contract cleaning	Food & Beverage
Moth Proofing - Contract	Contract cleaning	Rooms
Motor Repair	Electrical	POMEC
Moulds	Prov for O/E - Utensils	Food & Beverage
Mouse Traps	Cleaning Supplies	Rooms
Mouse Traps	Cleaning Supplies	Food & Beverage
Move Tel & Tel Equipment	Equipment Charges	Telephone & Telex
Mugs	Prov for O/E Glassware	Food & Beverage
Mugs	Prov for O/E Glassware	Rooms

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Musical Instrument Rental	Music & Entertainment	Food & Beverage
Musicians Fees	Music & Entertainment	Food & Beverage
Musicians F & B	Music & Entertainment	Food & Beverage
Musicians Laundry Charges	Music & Entertainment	Food & Beverage
Name tags	Prov for O/E - Uniform	Rooms
Name tags	Prov for O/E - Uniform	Food & Beverage
Name tags	Prov for O/E - Uniform	Telephone & Telex
Name tags	Prov for O/E - Uniform	Other Operated Dept.
Name tags	Uniforms	POMEC
Name tags	Uniforms	Human Resources
Name tags	Uniforms	Admin. & General
Napkins	Guest Supplies - non F & B	Rooms
Napkins	Prov for O/E - Linen	Food & Beverage
Napkins (Paper)	Paper Supplies	Food & Beverage
Needles & thread	Guest Supplies - non F & B	Rooms
Newspaper Advert	Advertising - Print-F & B	Marketing
Newspaper Advert	Advertising - Print-Rm. Indiv	Marketing
Newspaper Advert	Advertising - Print-Rm. Shared	Marketing
Newspaper bags	Guest Supplies	Food & Beverage
Newspaper bags	Guest Supplies - non F & B	Rooms
Newspapers	Guest Supplies	Food & Beverage
Newspapers	Guest Supplies - non F & B	Rooms
Office Equipment Repair	Miscellaneous	POMEC
Office Supplies	Printing & Stationery	Telephone & Telex
Office Supplies	Printing & Stationery	Admin. & General
Office Supplies	Printing & Stationery	Marketing
Office Supplies	Printing & Stationery	Rooms
Office Supplies	Printing & Stationery	Other Operated Dept.
Office Supplies	Printing & Stationery	POMEC
Office Supplies	Printing & Stationery	Human Resources
Office Supplies	Printing & Stationery	Food & Beverage
Ornaments	Decorations	Food & Beverage
Ornaments	Decorations	Other Operated Dept.
Ornaments	Decorations	Rooms

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Outdoor Adverts	Advertising - Outdoor	Marketing
Outlet Cleaning - Contract	Contract cleaning	Food & Beverage
Outside printing services	Printing & Stationery	Marketing
Outside printing services	Printing & Stationery	Other Operated Dept.
Outside printing services	Printing & Stationery	POMEK
Outside printing services	Printing & Stationery	Rooms
Outside printing services	Printing & Stationery	Human Resources
Outside printing services	Printing & Stationery	Admin. & General
Outside printing services	Printing & Stationery	Telephone & Telex
Outside printing services	Printing & Stationery	Food & Beverage
Oven Repair	Kitchen	POMEK
Overalls	Prov for O/E - Uniforms	Rooms
Overalls	Prov for O/E - Uniforms	Other Operated Dept.
Overalls	Prov for O/E - Uniforms	Food & Beverage
Overalls	Prov for O/E - Uniforms	Telephone & Telex
Overalls	Uniforms	Human Resources
Overalls	Uniforms	POMEK
Overalls	Uniforms	Admin. & General
Overbooking Expenses	Reservation Expenses	Rooms
Overdraft interest	Bank Charges	Admin. & General
Over short payment	Sundry Write - offs	Admin. & General
Paging system costs	Internal Communication	Admin. & General
Pails	Cleaning Supplies	Rooms
Pails	Cleaning Supplies	Food & Beverage
Paint	Painting & decorating	POMEK
Paint Cleaner	Cleaning Supplies	Food & Beverage
Paint Cleaner	Cleaning Supplies	Rooms
	Merchandising - Other Selling	
Pamphlets	Aids	Marketing
Pants	Prov for O/E - Uniform	Food & Beverage
Pants	Prov for O/E - Uniform	Rooms
Pants	Prov for O/E - Uniform	Other Operated Dept.
Pants	Prov for O/E - Uniform	Telephone & Telex
Pants	Uniforms	Human Resources
Pants	Uniforms	POMEK
Pants	Uniforms	Admin. & General

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Paper	Printing & Stationery	Admin. & General
Paper	Printing & Stationery	Marketing
Paper	Printing & Stationery	Food & Beverage
Paper	Printing & Stationery	Other Operated Dept.
Paper	Printing & Stationery	Telephone & Telex
Paper	Printing & Stationery	Rooms
Paper	Printing & Stationery	POMEC
Paper	Printing & Stationery	Human Resources
Paper clips	Printing & Stationery	Food & Beverage
Paper clips	Printing & Stationery	Telephone & Telex
Paper clips	Printing & Stationery	Other Operated Dept.
Paper clips	Printing & Stationery	Human Resources
Paper clips	Printing & Stationery	POMEC
Paper clips	Printing & Stationery	Marketing
Paper clips	Printing & Stationery	Rooms
Paper clips	Printing & Stationery	Admin. & General
Paper cups	Guest Supplies	Food & Beverage
Paper cutter	Printing & Stationery	Admin. & General
Paper cutter/blade	Printing & Stationery	Rooms
Paper cutter/blade	Printing & Stationery	Admin. & General
Paper cutter/blade	Printing & Stationery	POMEC
Paper cutter/blade	Printing & Stationery	Other Operated Dept.
Paper cutter/blade	Printing & Stationery	Marketing
Paper cutter/blade	Printing & Stationery	Food & Beverage
Paper cutter/blade	Printing & Stationery	Telephone & Telex
Paper cutter/blade	Printing & Stationery	Human Resources
Paper doilies	Paper Supplies	Food & Beverage
Paper towels	Guest Supplies	Food & Beverage
Paper towels	Guest Supplies - non F & B	Rooms
Paper towels	Supplies	Other Operated Dept.
Patties at cost	Other Expenses - Promotion	Marketing
Passport covers	Guest Supplies - non F & B	Rooms
Pastry tubes	Prov for O/E - Utensils	Food & Beverage
Pencil sharpeners	Printing & Stationery	Food & Beverage
Pencil sharpeners	Printing & Stationery	POMEC
Pencil sharpeners	Printing & Stationery	Other Operated Dept.

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Pencil sharpeners	Printing & Stationery	Rooms
Pencil sharpeners	Printing & Stationery	Human Resources
Pencil sharpeners	Printing & Stationery	Marketing
Pencil sharpeners	Printing & Stationery	Telephone & Telex
Pencil sharpeners	Printing & Stationery	Admin. & General
Pencils	Printing & Stationery	Marketing
Pencils	Printing & Stationery	Telephone & Telex
Pencils	Printing & Stationery	Food & Beverage
Pencils	Printing & Stationery	POMEC
Pencils	Printing & Stationery	Admin. & General
Pencils	Printing & Stationery	Rooms
Pencils	Printing & Stationery	Other Operated Dept.
Pencils	Printing & Stationery	Human Resources
Pens	Printing & Stationery	Food & Beverage
Pens	Printing & Stationery	Human Resources
Pens	Printing & Stationery	Rooms
Pens	Printing & Stationery	Other Operated Dept.
Pens	Printing & Stationery	Admin. & General
Pens	Printing & Stationery	Marketing
Pens	Printing & Stationery	Telephone & Telex
Pens	Printing & Stationery	POMEC
Pens (guest)	Guest Supplies - non F & B	Rooms
Pension plan	Insurance	Human Resources
Performance award	Incentive	Human Resources
Permit signboard	Licenses & Taxes	Food & Beverage
Personnel magazine	Dues & Subscriptions	Human Resources
Pest Control	Contract cleaning	Food & Beverage
Pest Control	Contract cleaning	Rooms
Petrol	Banquet Expenses	Food & Beverage
Petrol	Transportation	Marketing
Petrol	Transportation	Food & Beverage
Petrol	Transportation	Rooms
Petrol	Transportation	Human Resources
Petrol	Transportation	Telephone & Telex
Petrol	Transportation	Other Operated Dept.
Petrol	Transportation	Admin. & General

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Photocopier charges	Printing & Stationery	Admin. & General
Photocopier paper	Printing & Stationery	Admin. & General
Photocopier charges	Printing & Stationery	Food & Beverage
Photocopier charges	Printing & Stationery	Marketing
Photocopier charges	Printing & Stationery	Rooms
Photocopier charges	Printing & Stationery	Other Operated Dept.
Photocopier charges	Printing & Stationery	Telephone & Telex
Photocopier charges	Printing & Stationery	POMEC
Photocopier charges	Printing & Stationery	Admin. & General
Photocopier charges	Printing & Stationery	Human Resources
Photographs	Menu/Wine Lists	Food & Beverage
Photography fees	Awards & Social Activities	Human Resources
Piano tuning	Music & Entertainment	Food & Beverage
Picture Frames	Furniture	POMEC
Pictures	Decoations	Rooms
Pictures	Decoations	Food & Beverage
Pictures	Decoations	Other Operated Dept.
Pillow bags	Guest Supplies - non F & B	Rooms
Pillow cases	Prov for O/E - Linen	Rooms
Pillows	Prov for O/E - Linen	Rooms
Pins (Guest)	Guest Supplies - non F & B	Rooms
Pipe Repair	Plumbing & Heating	POMEC
Pitchers (china)	Prov for O/E - Chinaware	Food & Beverage
Pitchers (glass)	Prov for O/E - Glassware	Rooms
Pitchers (glass)	Prov for O/E - Glassware	Food & Beverage
Placards	Merchandising - Other Selling Aids	Marketing
Plants	Decoations	Food & Beverage
Plants	Decoations	Other Operated Dept.
Plants	Decoations	Rooms
Plants (outdoor)	Grounds & Landscaping	POMEC
Plaque costs	Awards & Social Activities	Human Resources
Plaster Repair	Building	POMEC
Plates - Advert	Advertising - Production	Marketing
Platters (china)	Prov for O/E - Chinaware	Food & Beverage
Platters (silver)	Prov for O/E - Silverware	Food & Beverage

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Plumbing System Repair	Plumbing & Heating	POMEC
Pneumatic tube service	Internal Communication	Admin. & General
Polish	Cleaning Supplies	Food & Beverage
Polish	Cleaning Supplies	Rooms
Post cards	Guest Supplies - non F & B	Rooms
	Merchandising - Other Selling	
Post cards	Aids	Marketing
Post Office box rental	Other Operating Expenses	Admin. & General
Postage charges	Postage	Rooms
Postage charges	Postage	Food & Beverage
Postage charges	Postage	Human Resources
Postage charges	Postage	Marketing
Postage charges	Postage	Admin. & General
Postage charges	Postage	POMEC
Postage - guest mail	Guest Supplies - non F & B	Rooms
Postage - mailing lists	Merchandising - Direct Mail	Marketing
Posters	Advertising - Outdoor	Marketing
Pots/Pans	Prov for O/E - Utensils	Food & Beverage
Press Release	Advertising - Print-Rm. Indiv	Marketing
Printer Ribbons	Printing & Stationery	Marketing
Printer Ribbons	Printing & Stationery	Rooms
Printer Ribbons	Printing & Stationery	Human Resources
Printer Ribbons	Printing & Stationery	Admin. & General
Printer Ribbons	Printing & Stationery	POMEC
Printer Ribbons	Printing & Stationery	Telephone & Telex
Printer Ribbons	Printing & Stationery	Food & Beverage
Printer Ribbons	Printing & Stationery	Other Operated Dept.
Printing	Banquet Expenses	Food & Beverage
Printshop expenses allocation	Printing & Stationery	Marketing
Printshop expenses allocation	Printing & Stationery	Food & Beverage
Printshop expenses allocation	Printing & Stationery	Admin. & General

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Printshop expenses allocation	Printing & Stationery	Human Resources
Printshop expenses allocation	Printing & Stationery	Telephone & Telex
Printshop expenses allocation	Printing & Stationery	POMEC
Printshop expenses allocation	Printing & Stationery	Other Operated Dept.
Printshop expenses allocation	Printing & Stationery	Rooms
Promotional activities	Marketing	Other Operated Dept.
Promotional material	Marketing	Other Operated Dept.
Public Accountants fees	Professional fees	Admin. & General
Public Area Cleaning - Contract	Contract cleaning	Rooms
Public Liability insurance	Insurance - General	Admin. & General
Publication In House	Merchandising In House Graphics	Marketing
Radio Advert	Advertising - Radio & TV	Marketing
Range Repair	Kitchen	POMEC
Razor blades	Guest Supplies - non F & B	Rooms
Recruitment agency fees	Recruitment	Human Resources
Recruitment Expenses	Recruitment	Human Resources
Refrigeration Equipment Repair	Air - conditioning & Refrigeration	POMEC
Regency Club China	Prov for O/E - Chinaware	Rooms
Regency Club food/beverage	Guest Supplies - F & B	Rooms
Regency Club Glassware	Prov for O/E - Glassware	Rooms
Regency Club Silver	Prov for O/E - Silver	Rooms
Registration card	Printing & Stationery	Rooms
Reports (printed)	Printing & Stationery	Human Resources
Reports (printed)	Printing & Stationery	Admin. & General
Reports (printed)	Printing & Stationery	Telephone & Telex
Reports (printed)	Printing & Stationery	Rooms
Reports (printed)	Printing & Stationery	Other Operated Dept.

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Reports (printed)	Printing & Stationery	Food & Beverage
Reports (printed)	Printing & Stationery	POMEC
Reports (printed)	Printing & Stationery	Marketing
Restaurant Cleaning - Contract	Contract cleaning	Food & Beverage
Returned cheque charges	Bank Charges	Admin. & General
Re-silvering costs	Prov for O/E - Silverware	Food & Beverage
Ribbons for computer printers	Data Processing	Admin. & General
Robe cleaning / laundering	Laundry & Valet	Other Operated Dept.
Robes	Laundry Supplies	Other Operated Dept.
Roof Repair	Building	POMEC
Royalty fees (music)	Building	Music & Entertainment
Royalty fees (music)	Building	Food & Beverage
Rubber bands	Printing & Stationery	Rooms
Rubber bands	Printing & Stationery	Admin. & General
Rubber bands	Printing & Stationery	Food & Beverage
Rubber bands	Printing & Stationery	Human Resources
Rubber bands	Printing & Stationery	Other Operated Dept.
Rubber bands	Printing & Stationery	Telephone & Telex
Rubber bands	Printing & Stationery	Marketing
Rubber bands	Printing & Stationery	POMEC
Rubber Gloves	Cleaning Supplies	Food & Beverage
Rubber Gloves	Cleaning Supplies	Rooms
Rubber stamps	Printing & Stationery	POMEC
Rubber stamps	Printing & Stationery	Marketing
Rubber stamps	Printing & Stationery	Admin. & General
Rubber stamps	Printing & Stationery	Human Resources
Rubbish removal	Waste removal	POMEC
Rug cleaning	Laundry & Valet	Rooms
Rug cleaning	Laundry & Valet	Food & Beverage
Rug Repair	Floor & Wall Covering	POMEC
Rulers	Printing & Stationery	Other Operated Dept.
Rulers	Printing & Stationery	Marketing
Rulers	Printing & Stationery	POMEC
Rulers	Printing & Stationery	Rooms

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Rulers	Printing & Stationery	Telephone & Telex
Rulers	Printing & Stationery	Admin. & General
Rulers	Printing & Stationery	Food & Beverage
Rulers	Printing & Stationery	Human Resources
Safe Deposit Box Repair	Mechanical	POMEK
Safebox rental	Other Operating Expenses	Admin. & General
	Merchandising - Other Selling	
Sales Kits	Aids	Marketing
Salt/pepper shakers	Prov for O/E - Chinaware	Food & Beverage
Sand Blasting	Building	POMEK
Sand soap	Cleaning Supplies	Rooms
Sand soap	Cleaning Supplies	Food & Beverage
Sand soap	Cleaning Supplies	Rooms
Sand soap	Cleaning Supplies	Food & Beverage
Sand (for ash stands)	Cleaning Supplies	Rooms
Sand (for ash stands)	Cleaning Supplies	Food & Beverage
Sanitary bags	Guest Supplies - non F & B	Rooms
Sawdust	Banquet Expenses	Food & Beverage
Scarves	Prov for O/E - Uniforms	Telephone & Telex
Scarves	Prov for O/E - Uniforms	Other Operated Dept.
Scarves	Prov for O/E - Uniforms	Food & Beverage
Scarves	Prov for O/E - Uniforms	Rooms
Scarves	Uniforms	Admin. & General
Scarves	Uniforms	Human Resources
Scarves	Uniforms	POMEK
Scenery rental / construction	Banquet Expenses	Food & Beverage
Scissors	Prov for O/E - Utensils	Food & Beverage
Scouring pads	Cleaning Supplies	Food & Beverage
Scouring pads	Cleaning Supplies	Rooms
Secretarial fees	Professional fees	Admin. & General
Security agency fees	Security	Admin. & General
Seeds	Grounds & Landscaping	POMEK
Seminars	Training - outside Consultants	Human Resources
Serving Dishes (silver)	Prov for O/E - Silverware	Food & Beverage

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Sewerage Costs	Water & Sewerage	POMEC
Sewing kits	Guest Supplies - non F & B	Rooms
Shampoo	Guest Supplies - non F & B	Rooms
Shampoo	Supplies	Other Operated Dept.
Share of meeting costs	Meeting Expenses	Food & Beverage
Share of meeting costs	Meeting Expenses	Rooms
Share of meeting costs	Meeting Expenses	Marketing
Share of meeting costs	Meeting Expenses	Human Resources
Share of meeting costs	Meeting Expenses	Admin. & General
Shirts	Prov for O/E - Uniforms	Telephone & Telex
Shirts	Prov for O/E - Uniforms	Food & Beverage
Shirts	Prov for O/E - Uniforms	Rooms
Shirts	Prov for O/E - Uniforms	Other Operated Dept.
Shirts	Uniforms	Admin. & General
Shirts	Uniforms	Human Resources
Shirts	Uniforms	POMEC
Shoe cloths	Guest Supplies - non F & B	Rooms
Shoe horns	Guest Supplies - non F & B	Rooms
Shoes	prov for O/E - Uniform	Food & Beverage
Shoes	prov for O/E - Uniform	Telephone & Telex
Shoes	prov for O/E - Uniform	Rooms
Shoes	prov for O/E - Uniform	Other Operated Dept.
Shoes	Uniforms	Admin. & General
Shoes	Uniforms	POMEC
Shoes	Uniforms	Human Resources
Short Charges	Sundry Write - offs	Admin. & General
Shower caps	Guest Supplies non F & B	Rooms
Shower curtains	Prov for O/E Linen	Rooms
Sidewalk Repair	Building	POMEC
Sign board	Banquet Expenses	Food & Beverage
Sign repair	Signs	POMEC
Signage	Other Operating Expenses	Other Operated Dept.
Silvering costs	Prov for O/E - Silverware	Food & Beverage
Silverwash	Cleaning Supplies	Rooms
Silverwash	Cleaning Supplies	Food & Beverage
Situations vacant ads	Recruitment	Human Resources

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Skip hire	Waste removal	POMEC
Skippers (not material amount)	Sundry write - offs	Admin. & General
Skirtings - (Stage / Table)	Prov for O/E - Linen	Rooms
Skirtings - Stage / Table	Prov for O/E - Linen	Food & Beverage
Skirts	Prov for O/E - Uniforms	Other Operated Dept.
Skirts	Prov for O/E - Uniforms	Food & Beverage
Skirts	Prov for O/E - Uniforms	Telephone & Telex
Skirts	Prov for O/E - Uniforms	Rooms
Skirts	Uniforms	Human Resources
Skirts	Uniforms	Admin. & General
Skirts	Uniforms	POMEC
Slippers	Guest Supplies - non F & B	Rooms
Slippers	Cleaning Supplies	Food & Beverage
Slippers	Supplies	Other Operated Dept.
Soap dispensers	Cleaning Supplies	Food & Beverage
Soap dispensers	Cleaning Supplies	Rooms
Soap dispensers	Supplies	Other Operated Dept.
Soap (guest)	Guest Supplies - non F & B	Rooms
Soap / power	Cleaning Supplies	Rooms
Social event costs	Awards & Social Activities	Human Resources
Software maintenance	Data Processing	Admin. & General
Software modification fees	Data Processing	Admin. & General
Soil	Grounds & Landscaping	POMEC
Solvents	Supplies - Engineering	POMEC
Soup tureens	Prov for O/E Chinaware	Food & Beverage
Souvenirs - Advert	Merchandising - Other Selling Aids	Marketing
Spoiled food & Beverage items	Spoilage	Food & Beverage
Sponges	Cleaning Supplies	Rooms
Sponges	Cleaning Supplies	Food & Beverage
Sports activity costs	Awards & Social Activities	Human Resources
Sports equipment lease costs	Equipment leasing	Other Operated Dept.
Spot lights	Supplies - Electrical Bulbs	POMEC

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Squash Court Repairs	Recreational Facilities	POMEC
Staff outing costs	Awards & Social Activities	Human Resources
Staff transport	Employee Transportation	Human Resources
Staff transport	Transportation	Marketing
Staff transport	Transportation	Other Operated Dept.
Staff transport	Transportation	Telephone & Telex
Stage rental / construction	Banquet Expenses	Food & Beverage
Stairway Repair	Building	POMEC
Stamps pads	Printing & Stationery	Marketing
Stamps pads	Printing & Stationery	Telephone & Telex
Stamps pads	Printing & Stationery	Rooms
Stamps pads	Printing & Stationery	Human Resources
Stamps pads	Printing & Stationery	Food & Beverage
Stamps pads	Printing & Stationery	POMEC
Stamps pads	Printing & Stationery	Admin. & General
Stamps pads	Printing & Stationery	Other Operated Dept.
Stamps	Postage	Rooms
Stamps	Postage	Food & Beverage
Stamps	Postage	Admin. & General
Stamps	Postage	POMEC
Stamps	Postage	Marketing
Stamps	Postage	Human Resources
Staplers	Printing & Stationery	POMEC
Staplers	Printing & Stationery	Other Operated Dept.
Staplers	Printing & Stationery	Rooms
Staplers	Printing & Stationery	Marketing
Staplers	Printing & Stationery	Human Resources
Staplers	Printing & Stationery	Admin. & General
Staplers	Printing & Stationery	Telephone & Telex
Staplers	Printing & Stationery	Food & Beverage
Staples	Printing & Stationery	Telephone & Telex
Staples	Printing & Stationery	Other Operated Dept.
Staples	Printing & Stationery	Rooms
Staples	Printing & Stationery	Human Resources
Staples	Printing & Stationery	Food & Beverage
Staples	Printing & Stationery	Admin. & General

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Staples	Printing & Stationery	POMEC
Staples	Printing & Stationery	Marketing
Stationery (Guest)	Guest Supplies - non F & B	Rooms
Stationery	Printing & Stationery	POMEC
Stationery	Printing & Stationery	Food & Beverage
Stationery	Printing & Stationery	Human Resources
Stationery	Printing & Stationery	Rooms
Stationery	Printing & Stationery	Admin. & General
Stationery	Printing & Stationery	Telephone & Telex
Stationery	Printing & Stationery	Marketing
Stationery	Printing & Stationery	Other Operated Dept.
Steam	Fuel	POMEC
Steam	Kitchen Fuel	Food & Beverage
Steel wool	Cleaning Supplies	Food & Beverage
Steel wool	Cleaning Supplies	Rooms
Stencils	Printing & Stationery	Marketing
Stencils	Printing & Stationery	Rooms
Stencils	Printing & Stationery	Other Operated Dept.
Stencils	Printing & Stationery	Admin. & General
Stencils	Printing & Stationery	POMEC
Stencils	Printing & Stationery	Food & Beverage
Stencils	Printing & Stationery	Human Resources
Stencils	Printing & Stationery	Telephone & Telex
Sterno	Kitchen Fuel	Food & Beverage
Stove repair	Kitchen	POMEC
Styrofoam	Banquet Expenses	Food & Beverage
Suits	Prov for O/E - Uniforms	Food & Beverage
Suits	Prov for O/E - Uniforms	Rooms
Suits	Prov for O/E - Uniforms	Telephone & Telex
Suits	Uniforms	Human Resources
Suits	Uniforms	POMEC
Suits	Uniforms	Admin. & General
Supplies - ribbons / diskettes	Data Processing	Admin. & General
Suspenders	Prov for O/E - Uniforms	Telephone & Telex
Suspenders	Prov for O/E - Uniforms	Food & Beverage

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Suspenders	Prov for O/E - Uniforms	Rooms
Suspenders	Uniforms	POMEK
Suspenders	Uniforms	Admin. & General
Suspenders	Uniforms	Human Resources
Switchboard Repair	Electrical	POMEK
Table cloths	Prov for O/E - Linen	Food & Beverage
	Merchandising - Other Selling	
Table tent cards	Aids	Marketing
Talcum powder	Supplies	Other Operated Dept.
Tape	Supplies - Engineering	POMEK
Tax Consultants fees	Professional fees	Admin. & General
Taxi fares	Transportation	Human Resources
Taxi fares	Transportation	POMEK
Taxi fares	Transportation	Marketing
Taxi fares	Transportation	Telephone & Telex
Taxi fares	Transportation	Admin. & General
Taxi fares	Transportation	Food & Beverage
Taxi fares	Transportation	Rooms
Taxi fares	Transportation	Other Operated Dept.
Teapots (silver)	Prov for O/E - Silverware	Food & Beverage
Telefax charges	Other Operating Expenses	Other Operated Dept.
Telefax charges	Telepon & Telex	Admin. & General
Telefax charges	Telepon & Telex	Rooms
Telefax charges	Telepon & Telex	POMEK
Telefax charges	Telepon & Telex	Food & Beverage
Telefax charges	Telepon & Telex	Human Resources
Telegram charges	Other Operating Expenses	Other Operated Dept.
Telegram charges	Reservation Expenses	Rooms
Telegram charges	Telepon & Telex	Human Resources
Telegram charges	Telepon & Telex	Food & Beverage
Telegram charges	Telepon & Telex	Admin. & General
Telegram charges	Telepon & Telex	POMEK
Telegram charges	Telepon & Telex	Rooms
Telephone call costs	Reservation Expenses	Rooms
Telephone charges	Other Operating Expenses	Rooms
Telephone charges	Telepon & Telex	Food & Beverage

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Telephone charges	Telepon & Telex	Human Resources
Telephone charges	Telepon & Telex	POMEK
Telephone charges	Telepon & Telex	Admin. & General
Telephone Directory Advert	Advertising - Print - Directory	Marketing
Telephone license	License & Taxes	Telephone & Telex
Television Advert	Advertising - Radio & TV	Marketing
Television Repair	Miscellaneous	POMEK
Telex charges	Other Operating Expenses	Other Operated Dept.
Telex charges	Telepon & Telex	Human Resources
Telex charges	Telepon & Telex	Food & Beverage
Telex charges	Telepon & Telex	POMEK
Telex charges	Telepon & Telex	Admin. & General
Telex charges	Telepon & Telex	Rooms
Telex costs	Reservation Expenses	Rooms
Telex paper	Telepon & Telex	Food & Beverage
Telex paper	Telepon & Telex	Admin. & General
Telex paper	Telepon & Telex	POMEK
Telex paper	Telepon & Telex	Human Resources
Telex paper	Telepon & Telex	Rooms
Tennis court Repairs	Recreational Facilities	POMEK
Tent cards	Merchandising - POS Material	Marketing
Theatre programme Adverts	Advertising - Other	Marketing
Theft insurance	Insurance - General	Admin. & General
Tie pins	Prov for O/E - Uniforms	Food & Beverage
Tie pins	Prov for O/E - Uniforms	Rooms
Tie pins	Prov for O/E - Uniforms	Telephone & Telex
Tie pins	Uniforms	Human Resources
Tie pins	Uniforms	POMEK
Tie pins	Uniforms	Admin. & General
Ties	Prov for O/E - Uniforms	Telephone & Telex
Ties	Prov for O/E - Uniforms	Food & Beverage
Ties	Prov for O/E - Uniforms	Rooms
Ties	Uniforms	POMEK
Ties	Uniforms	Admin. & General

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Ties	Uniforms	Human Resources
Tiling	Floor & Wall Covering	POMEC
Time Clock Repair	Miscellaneous	POMEC
Tissue holders	Guest Supplies - non F & B	Rooms
Tissues	Guest Supplies - non F & B	Rooms
Toilet rolls	Guest Supplies - non F & B	Rooms
Toilet rolls	Supplies	Other Operated Dept.
Tools	Supplies - Tools & Equipment	POMEC
Toothbrushes	Guest Supplies - non F & B	Rooms
Toothpicks	Guest Supplies	Food & Beverage
Toothpicks	Guest Supplies - non F & B	Rooms
Tourist Guides	Merchandising - Other Selling Aids	Marketing
Towel cleaning/laundry	Laundry & Valet	Other Operated Dept.
Towel cleaning/laundry	Laundry Supplies	Other Operated Dept.
Towel cleaning/laundry	Prov for O/E - Linen	Rooms
Trade Journal Advert	Advertising - Print - Directory	Marketing
Trade show costs	Trade Shows	Marketing
Traffic sheets	Printing & Stationery	Telephone & Telex
Training Consultants fees	Training - outside Consultants	Human Resources
Training costs	Training - outside Consultants	Human Resources
Training material costs	Training - Material & Equipment	Human Resources
Transport	Banquet Expenses	Food & Beverage
Transport	Relocation	Human Resources
Transport - Credit Collection	Credit & Collection	Admin. & General
Transportation	Meeting Expenses	Human Resources
Transportation	Meeting Expenses	Food & Beverage
Transportation	Meeting Expenses	Marketing
Transportation	Meeting Expenses	Rooms
Transportation	Meeting Expenses	Admin. & General

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Travel Agents Commission	Commission	Rooms
Travel Expenses (not meeting)	Travel Expenses	Admin. & General
Travel Expenses (not meeting)	Travel Expenses	Marketing
Travel Insurance	Relocation	Human Resources
Tray mat	Paper Supplies	Food & Beverage
Trays	Other Expenses	Food & Beverage
Trays	Prov for O/E - Silverware	Food & Beverage
Trees	Grounds & Landscaping	POMECE
Trousers	Prov for O/E - Uniforms	Food & Beverage
Trousers	Prov for O/E - Uniforms	Telephone & Telex
Trousers	Prov for O/E - Uniforms	Other Operated Dept.
Trousers	Prov for O/E - Uniforms	Rooms
Trousers	Uniforms	Admin. & General
Trousers	Uniforms	POMECE
Trousers	Uniforms	Human Resources
Truck Repair	Mechanical	POMECE
Tumblers	Prov for O/E - Glassware	Food & Beverage
Tumblers	Prov for O/E - Glassware	Rooms
Turndown chocolates	Guest Supplies - F & B	Rooms
Typesetting charges	Menus/Wine List	Food & Beverage
Typewriter repair / service	Miscellaneous	POMECE
T-shirts	Prov for O/E - Uniforms	Food & Beverage
T-shirts	Prov for O/E - Uniforms	Telephone & Telex
T-shirts	Prov for O/E - Uniforms	Rooms
T-shirts	Prov for O/E - Uniforms	Other Operated Dept.
T-shirts	Uniforms	Human Resources
T-shirts	Uniforms	Admin. & General
T-shirts	Uniforms	POMECE
Underlay	Floor & Wall Covering	POMECE
Uniform cleaning/laundrying	Laundry & Valet	Food & Beverage
Uniform cleaning/laundrying	Laundry & Valet	Other Operated Dept.
Uniform cleaning/laundrying	Other Expenses	Telephone & Telex
Uniform rental	Banquet Expenses	Food & Beverage
Uniforms	Prov for O/E - Uniforms	Telephone & Telex

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Uniforms	Prov for O/E - Uniforms	Rooms
Uniforms	Prov for O/E - Uniforms	Food & Beverage
Uniforms	Prov for O/E - Uniforms	Other Operated Dept.
Uniforms	Uniforms	Human Resources
Uniforms	Uniforms	Admin. & General
Uniforms	Uniforms	POMEC
Unusable food & beverage Items	Spoilage	Food & Beverage
Upholstery material	Furniture	POMEC
Utility costs	Accommodation	Human Resources
Varnish	Painting & decorating	POMEC
Varnish (furniture)	Furniture	POMEC
Vases	Prov for O/E - Chinaware	Rooms
Vases (china)	Prov for O/E - Chinaware	Food & Beverage
Vases (glass)	Prov for O/E - Glassware	Food & Beverage
Vehicle insurance	Insurance - General	Admin. & General
Vehicle road tax	Transportation	Marketing
Vehicle road tax	Transportation	Admin. & General
Vehicle road tax	Transportation	Other Operated Dept.
Vehicle road tax	Transportation	Rooms
Vehicle road tax	Transportation	Food & Beverage
Vehicle road tax	Transportation	POMEC
Vehicle road tax	Transportation	Telephone & Telex
Vehicle road tax	Transportation	Human Resources
Vehicle telephone rental	Internal Communication	Admin. & General
Video clips	Merchandising - Other Selling Aids	Marketing
Video licenses	Licenses & Taxes	Food & Beverage
Video tape rental	Guest Supplies - non F & B	Rooms
Video (In-house) license	Licenses & Taxes	Rooms
VIP Gifts	Other Expenses - Promotion	Marketing
Visa fee	Banquet Expenses	Food & Beverage
Waiters pads	Printing & Stationery	Food & Beverage
Waiters cloth	Prov O/E - Linen	Food & Beverage
Wall washers	Cleaning Supplies	Rooms
Wall washers	Cleaning Supplies	Food & Beverage

CHARTS OF ACCOOUNTS - IN ORDER BY DESCRIPTION

Description	Account	Departement
Wash/ face cloths	Prov for O/E - Linen	Rooms
Waste removal	Waste removal	POMEK
Water costs	Water & Sewerage	POMEK
Water damage insurance	Insurance - General	Admin. & General
Water glasses	Prov for O/E - Glassware	Rooms
Water system Repair	Plumbing & Heating	POMEK
Waterproofing	Building	POMEK
Wax	Cleaning Supplies	Rooms
Wax	Cleaning Supplies	Food & Beverage
Waxed paper	Paper Supplies	Food & Beverage
Wedding dolls	Decorations	Food & Beverage
Window cleaning/washing	Contract cleaning	Food & Beverage
Window cleaning/washing	Contract cleaning	Rooms
Window Shade Cleaning	Laundry & Valet	Food & Beverage
Window Shade washing/cleaning	Laundry & Valet	Rooms
Window/Frame Repair	Building	POMEK
Wine baskets	Other Expenses	Food & Beverage
Wine display	Merchandising - POS Material	Marketing
Wine Lists	Menu/Wine Lists	Food & Beverage
Wiring repair	Electrical	POMEK
Workman's compensation	Insurance	Human Resources
Wrist/head band	Prov for O/E - Uniforms	Other Operated Dept.
Writing Supplies	Guest Supplies - non F & B	Rooms

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Admin. & General	Accommodation	Meeting Expenses
Admin. & General	Accommodation (not meeting)	Travel Expenses
Admin. & General	Accountants fees	Professional Fees
Admin. & General	Adding Machine tape	Printing & Stationery
Admin. & General	Airfare	Travel Expenses
Admin. & General	Airport tax	Travel Expenses
Admin. & General	Armoured car service	Other Operating Expenses
Admin. & General	Association Dues	Trade Assoc. & Publication
Admin. & General	Bad Debt Expenses - Estimated	Prov for Doubtful Accounts
Admin. & General	Badges	Uniforms
Admin. & General	Bank commission	Bank Charges
Admin. & General	Belts	Uniform
Admin. & General	Binders	Printing & Stationery
Admin. & General	Blouses	Uniform
Admin. & General	Boilers explosion insurance	Insurance - General
Admin. & General	Boots	Uniform
Admin. & General	Boutonnieres	Uniform
Admin. & General	Burglary Insurance	Insurance - General
Admin. & General	Burglar alarm service	Other Operating Expenses
Admin. & General	Bus Fares	Transportation
Admin. & General	Business card	Printing & Stationery
Admin. & General	Business interruption insurance	Insurance - General
Admin. & General	Cable Address registration	Other Operating Expenses
Admin. & General	Canopy License	Licenses & Taxes
Admin. & General	Caps	Uniform
Admin. & General	Carbon paper	Printing & Stationery
Admin. & General	Cahsier overs & shorts	Cash overs / Short
Admin. & General	Chamber of Commerce dues	Trade Assoc. & Publications
Admin. & General	Charge vouchers	Printing & Stationery
Admin. & General	Charitable contribution	Donations
Admin. & General	Cheque books	Printing & Stationery

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Admin. & General	Cheque collection charges	Bank Charges
Admin. & General	Christmas gifts/gratuities	Other Operating Expenses
Admin. & General	Coats	Uniform
Admin. & General	Collar	Uniform
Admin. & General	Collection agency fees	Credit & Collection
Admin. & General	Computer Paper	Printing & Stationery
Admin. & General	Consultant Fees	Professional Fees
Admin. & General	Copyright license	License & Taxes
Admin. & General	Courier	Postage
Admin. & General	Court fees	Credit & Collection
Admin. & General	Credit Agency fees	Credit & Collection
Admin. & General	Credit Card Commission	Credit Card Commission
Admin. & General	Credit Report/references	Credit & Collection
Admin. & General	Data processing Service fee	Data Processing
Admin. & General	Desk pads	Printing & Stationery
Admin. & General	Detective service	Other Operating Expenses
Admin. & General	Diskettes	Data Processing
Admin. & General	Donations	Donations
Admin. & General	Dresses	Uniform
Admin. & General	Elevator Liability insurance	Insurance - General
Admin. & General	Envelopes	Printing & Stationery
Admin. & General	Erasers	Printing & Stationery
Admin. & General	External Audit Fees	Professional Fees
Admin. & General	Fidelity insurance	Insurance - General
Admin. & General	File cards	Printing & Stationery
Admin. & General	File Folder	Printing & Stationery
Admin. & General	Fines	Other Operating Expenses
Admin. & General	Fire alarm service	Other Operating Expenses
Admin. & General	Foreign currency License	Licenses & Taxes
Admin. & General	Forms (printed)	Printing & Stationery
Admin. & General	Fraud/forgery insurance	Insurance - General
Admin. & General	Gasoline	Transportation
Admin. & General	General Liability Insurance	Insurance - General
Admin. & General	General License	Licenses & Taxes
Admin. & General	Gloves	Uniforms
Admin. & General	Glue	Printing & Stationery

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Admin. & General	Guest property insurance	Insurance - General
Admin. & General	Guest Property - Loss/damage	Loss/damage - Guest Property
Admin. & General	Hole punch	Printing & Stationery
Admin. & General	Hotel License	License & Taxes
Admin. & General	Index cards	Printing & Stationery
Admin. & General	Ink pads	Printing & Stationery
Admin. & General	Internal audit fees	Internal Audit Expenses
Admin. & General	Internal Auditor's expenses	Internal Audit Expenses
Admin. & General	Internal Auditor's travel	Audit Expenses
Admin. & General	Internal	Uniforms
Admin. & General	Jumpers	Sundry Write - off
Admin. & General	Late charges	Professional fees
Admin. & General	Lawyers fees	Credit & Collection
Admin. & General	Legal collection fees	Professional fees
Admin. & General	Legal Expenses	Professional fees
Admin. & General	Legal fees	Professional fees
Admin. & General	Letterheads	Printing & Stationery
Admin. & General	Lock books	Printing & Stationery
Admin. & General	Loss or Damage Guest Property	Loss/damage - Guest Property
Admin. & General	Magazine subscriptions	Trade Assoc. & Publications
Admin. & General	Mail bags	Other Operating Expenses
Admin. & General	Meals - Outside Hotel	Meeting Expenses
Admin. & General	Membership card engraving	Printing & Stationery
Admin. & General	Microfilm/cartridges etc.	Other Operated Expenses
Admin. & General	Name tags	Uniforms
Admin. & General	Office Supplies	Printing & Stationery
Admin. & General	Outside printing services	Printing & Stationery
Admin. & General	Overalls	Uniforms
Admin. & General	Overdraft interest	Bank Charges
Admin. & General	Over short payment	Sundry Write - offs
Admin. & General	Paging system costs	Internal Communication
Admin. & General	Pants	Uniforms
Admin. & General	Paper	Printing & Stationery

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Admin. & General	Paper clips	Printing & Stationery
Admin. & General	Paper cutter	Printing & Stationery
Admin. & General	Paper cutter/blade	Printing & Stationery
Admin. & General	Pencil sharpeners	Printing & Stationery
Admin. & General	Pencils	Printing & Stationery
Admin. & General	Pens	Printing & Stationery
Admin. & General	Petrol	Transportation
Admin. & General	Photocopier charges	Printing & Stationery
Admin. & General	Photocopier paper	Printing & Stationery
Admin. & General	Photocopier charges	Printing & Stationery
Admin. & General	Pneumatic tube service	Internal Communication
Admin. & General	Post Office box rental	Other Operating Expenses
Admin. & General	Postage charges	Postage
Admin. & General	Printer Ribbons	Printing & Stationery
Admin. & General	Printshop expenses allocation	Printing & Stationery
Admin. & General	Public Accountants fees	Professional fees
Admin. & General	Public Liability insurance	Insurance - General
Admin. & General	Reports (printed)	Printing & Stationery
Admin. & General	Returned cheque charges	Bank Charges
Admin. & General	Ribbons for computer printers	Data Processing
Admin. & General	Rubber bands	Printing & Stationery
Admin. & General	Rubber stamps	Printing & Stationery
Admin. & General	Rulers	Printing & Stationery
Admin. & General	Safebox rental	Other Operating Expenses
Admin. & General	Scarves	Uniforms
Admin. & General	Secretarial fees	Professional fees
Admin. & General	Security agency fees	Security
Admin. & General	Share of meeting costs	Meeting Expenses
Admin. & General	Shirts	Uniforms
Admin. & General	Shoes	Uniforms
Admin. & General	Short Charges	Sundry Write - offs
Admin. & General	Skippers (not material amount)	Sundry write - offs
Admin. & General	Skirts	Uniforms

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Admin. & General	Software maintenance	Data Processing
Admin. & General	Software modification fees	Data Processing
Admin. & General	Stamps pads	Printing & Stationery
Admin. & General	Stamps	Postage
Admin. & General	Staplers	Printing & Stationery
Admin. & General	Staples	Printing & Stationery
Admin. & General	Stationery	Printing & Stationery
Admin. & General	Stencils	Printing & Stationery
Admin. & General	Suits	Uniforms
Admin. & General	Supplies - ribbons / diskettes	Data Processing
Admin. & General	Suspenders	Uniforms
Admin. & General	Tax Consultants fees	Professional fees
Admin. & General	Taxi fares	Transportation
Admin. & General	Telefax charges	Telepon & Telex
Admin. & General	Telegram charges	Telepon & Telex
Admin. & General	Telephone charges	Telepon & Telex
Admin. & General	Telex charges	Telepon & Telex
Admin. & General	Telex paper	Telepon & Telex
Admin. & General	Theft insurance	Insurance - General
Admin. & General	Tie pins	Uniforms
Admin. & General	Ties	Uniforms
Admin. & General	Transport - Credit Collection	Credit & Collection
Admin. & General	Transportation	Meeting Expenses
Admin. & General	Travel Expenses (not meeting)	Travel Expenses
Admin. & General	Trousers	Uniforms
Admin. & General	T-shirts	Uniforms
Admin. & General	Uniforms	Uniforms
Admin. & General	Vehicle insurance	Insurance - General
Admin. & General	Vehicle road tax	Transportation
Admin. & General	Vehicle telephone rental	Internal Communication
Admin. & General	Water damage insurance	Insurance - General
Food & Beverage	Accommodation	Meeting Expenses
Food & Beverage	Adding Machine tape	Printing & Stationery

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Food & Beverage	Air Fresheners	Cleaning Supplies
Food & Beverage	Airfare	Travel Expenses
Food & Beverage	Airport tax	Travel Expenses
Food & Beverage	Alcohol	Kitchen Fuel
Food & Beverage	Alcohol (cleaning)	Cleaning Supplies
Food & Beverage	Aluminium foil	Paper Supplies
Food & Beverage	Amenity box	Guest Supplies
Food & Beverage	Ammonia	Cleaning Supplies
Food & Beverage	Aprons	Prov for O/E Uniform
Food & Beverage	Artists' taxes	Banquet Expenses
Food & Beverage	Ash trays	Prov for O/E - Glassware
Food & Beverage	Ashtrays (china/glass)	Prov for O/E - chinaware
	Audio/Video Equipment	
Food & Beverage	Rental	Banquet Expenses
Food & Beverage	Awning washing/cleaning	Laundry & Valet
Food & Beverage	Badges	Prov for O/E - Uniforms
Food & Beverage	Balloons	Banquet Expenses
Food & Beverage	Balloons	Decorations
Food & Beverage	Bamboo sticks	Food
Food & Beverage	Banners	Banquet Expenses
Food & Beverage	Bar appetizers	Guest Supplies
Food & Beverage	Bar Cleaning Contract	Contract cleaning
Food & Beverage	Beaters	Prov for O/E - Utensils
Food & Beverage	Belts	Prov for O/E - Uniform
Food & Beverage	Benzine	Cleaning Supplies
Food & Beverage	Beverage List	Menus/Wine List
Food & Beverage	Beverage rooms licenses	Licenses & Taxes
Food & Beverage	Bin Card	Printing & Stationery
Food & Beverage	Binders	Printing & Stationery
Food & Beverage	Blenders	Prov for O/E - Utensil
Food & Beverage	Blouses	Prov for O/E - Uniform
Food & Beverage	Boots	Prov for O/E - Uniform
Food & Beverage	Bottle Openers	Bar Supplies
Food & Beverage	Bottle Openers	Guest Supplies
Food & Beverage	Bottle Openers	Other Expenses
Food & Beverage	Boutonnieres	Prov for O/E - Uniform

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Food & Beverage	Bowls	Prov for O/E - Chinaware
Food & Beverage	Bowls	Prov for O/E - Glassware
Food & Beverage	Bowls	Prov for O/E - Silverware
Food & Beverage	Brooms	Cleaning Supplies
Food & Beverage	Brushes	Cleaning Supplies
Food & Beverage	Bus Fares	Transportation
Food & Beverage	Business card	Printing & Stationery
Food & Beverage	Cake stands	Prov for O/E - Silverware
Food & Beverage	Can openers	Other Expenses
Food & Beverage	Can openers	Prov for O/E Utensils
Food & Beverage	Candelabra	Prov for O/E Silverware
Food & Beverage	Candlesticks (china)	Prov for O/E - Chinaware
Food & Beverage	Candlesticks (silver)	Prov for O/E - Silverware
Food & Beverage	Candle / ribbons	Decorations
Food & Beverage	Candy/chocolates	Guest Supplies
Food & Beverage	Caps	Prov for O/E - Uniform
Food & Beverage	Car passes	Banquet
Food & Beverage	Carbon paper	Printing & Stationery
Food & Beverage	Cardboard boxes	Paper Supplies
Food & Beverage	Carpet cleaning	Laundry & Valet
Food & Beverage	Carpet sweepers	Cleaning Supplies
Food & Beverage	Cases (for Wine Cellar)	Other Expenses
Food & Beverage	Caustic Soda	Cleaning Supplies
Food & Beverage	Cellophane	Paper Supplies
Food & Beverage	Chafing dish wicks	Kitchen Fuel
Food & Beverage	Chafing sets / dishes	Prov for O/E - Silverware
Food & Beverage	Chair/table rental	Banquet Expenses
Food & Beverage	Champagne / wine bucket	Pro for O/E - Silverware
Food & Beverage	Charcoal briquettes	Kitchen Fuel
Food & Beverage	Charge vouchers	Printing & Stationery
Food & Beverage	Checks (outlet)	Printing & Stationery
Food & Beverage	Cheesecloth	Cleaning Supplies
Food & Beverage	Chef's hats	Prov for O/E - Uniform
Food & Beverage	China / Tableware	Prov for O/E - Chinaware
Food & Beverage	Chop frills	Paper Supplies
Food & Beverage	Chopping boards	Prov for O/E - Utensils

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Food & Beverage	Chopsticks & rest	Prov for O/E - Chinaware
Food & Beverage	Christmas trees/decorating	Decoration
Food & Beverage	Cleaning Fluids / Compounds	Cleaning Supplies
Food & Beverage	Cloths	Cleaning Supplies
Food & Beverage	Coal	Kitchen Fuel
Food & Beverage	Coasters	Bar Supplies
Food & Beverage	Coats	Prov for O/E - Uniforms
Food & Beverage	Cocktail Frills	Decoration
Food & Beverage	Cocktail napkins	Bar Supplies
Food & Beverage	Cocktail picks/stirrers	Bar Supplies
Food & Beverage	Cocktail shakers	Prov for O/E - Silverware
Food & Beverage	Coffee pots	Prov for O/E - Silverware
Food & Beverage	Coffee urns	Prov for O/E - Silverware
Food & Beverage	Coffee/tea pots (china)	Prov for O/E - Silverware
Food & Beverage	Collar	Prov for O/E - Uniform
Food & Beverage	Complimentary breakfast	Banquet Expenses
Food & Beverage	Corkscrews	Bar Supplies
Food & Beverage	Courier	Postage
Food & Beverage	Crayons	Decorations
Food & Beverage	Creamers/Milk jugs	Prov for O/E - Chinaware
Food & Beverage	Crockery	Prov for O/E - Chinaware
Food & Beverage	Curtain cleaning/laundrying	Laundry & Valet
Food & Beverage	Cutlery	Prov for O/E - Silverware
Food & Beverage	Decanters	Prov for O/E - Glassware
Food & Beverage	Decorations	Decorations
Food & Beverage	Deodorants	Cleaning Supplies
Food & Beverage	Desk pads	Printing & Stationery
Food & Beverage	Detergents	Cleaning Supplies
Food & Beverage	Dishes	Prov for O/E Chinaware
Food & Beverage	Dishes	Prov for O/E Glassware
Food & Beverage	Disinfectants	Cleaning Supplies
Food & Beverage	Disinfecting - Contract	Contract cleaning
Food & Beverage	Doilies (linen)	Prov for O/E - Linen
Food & Beverage	Drapery cleaning laundrying	Laundry & Valet
Food & Beverage	Dresses	Prov for O/E - Uniform

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Food & Beverage	Drinking Straws	Bar Supplies
Food & Beverage	Dry ice	Banquet Expenses
Food & Beverage	Dust Pans/Brushes/Clothes	Cleaning Supplies
Food & Beverage	Dusters	Cleaning Supplies
Food & Beverage	Eggs beaters	Prov for O/E - Utensils
Food & Beverage	Entertainment duties	Licenses & Taxes
Food & Beverage	Entertainment Licenses	Licenses & Taxes
Food & Beverage	Entertainment (banquet) cost	Banquet Expenses
Food & Beverage	Envelopes	Printing & Stationery
Food & Beverage	Equipment rental	Banquet Expenses
Food & Beverage	Erasers	Printing & Stationery
Food & Beverage	Extermination - Contract	Contract cleaning
Food & Beverage	File cards	Printing & Stationery
Food & Beverage	Filter paper	Paper Supplies
Food & Beverage	Flatware	Prov for O/E - Silverware
Food & Beverage	Floor Polishing - contract	Contract cleaning
Food & Beverage	Flowers	Banquet Expenses
Food & Beverage	Flowers	Decorations
Food & Beverage	Fly swatters	Cleaning Supplies
Food & Beverage	Food Licenses	Licenses & Taxes
Food & Beverage	Foreign Artists tax	Music & Entertainment
Food & Beverage	Forms (printed)	Printing & Stationery
Food & Beverage	Freezer hire	Banquet Expenses
Food & Beverage	Frying pans	Prov for O/E - Utensils
Food & Beverage	Furniture cover Cleaning	Laundry & Valet
Food & Beverage	Garbage bags	Cleaning Supplies
Food & Beverage	Garbage cans	Other Expenses
Food & Beverage	Gas	Kitchen Fuel
Food & Beverage	Gasoline	Transportation
Food & Beverage	Glass stirres	Prov for O/E - Glassware
Food & Beverage	Glass trays	Prov for O/E - Glassware
Food & Beverage	Glasses	Prov for O/E - Glassware
Food & Beverage	Gloves	Prov for O/E - Uniform
Food & Beverage	Glue	Printing & Stationery
Food & Beverage	Goblets	Prov for O/E - Glassware

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Food & Beverage	Ice	Guest Supplies
Food & Beverage	Ice blocks	Banquet Expenses
Food & Beverage	Ice blocks	Banquet Expenses
Food & Beverage	Ice buckets	Prov for E/O - Glassware
Food & Beverage	Ice carving	Banquet Expenses
Food & Beverage	Ice coolers	Prov for O/E - Glassware
Food & Beverage	Ice picks	Other Expenses
Food & Beverage	Ice tongs	Prov for O/E - Silverware
Food & Beverage	Ink pads	Printing & Stationery
Food & Beverage	Insecticides	Cleaning Supplies
Food & Beverage	Jiggers	Bar Supplies
Food & Beverage	Jugs	Prov for O/E - Glassware
Food & Beverage	Jumpers	Prov for O/E - Uniforms
Food & Beverage	Kerosene	Kitchen Fuel
Food & Beverage	Kettles	Prov for O/E - Utensils
Food & Beverage	Kitchen cutlery	Prov for O/E - Utensils
	Kitchen/Pantry Cleaning -	
Food & Beverage	Contract	Contract cleaning
Food & Beverage	Knife sharpeners	Prov for O/E Utensils
Food & Beverage	Ladles	Prov for O/E Utensils
Food & Beverage	Lamp Shade Cleaning	Laundry & Valet
Food & Beverage	Laser show	Banquet Expenses
Food & Beverage	Letterheads	Printing & Stationery
Food & Beverage	Lighting	Banquet Expenses
Food & Beverage	Linen cleaning/laundering	Laundry & Valet
Food & Beverage	Liquor Licenses	Licenses & Taxes
Food & Beverage	Lock books	Printing & Stationery
Food & Beverage	Lorry hire	Banquet Expenses
Food & Beverage	Masking tape	Paper Supplies
Food & Beverage	Matches	Guest Supplies
Food & Beverage	Meals - Outside Hotel	Meeting Expenses
Food & Beverage	Membership card engraving	Printing & Stationery
Food & Beverage	Menus	Menu/Wire List
Food & Beverage	Mixing bowls	Prov for O/E - Utensils
Food & Beverage	Mops/handles/wringers	Cleaning Supplies
Food & Beverage	Moth Proofing - Contract	Contract cleaning

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Food & Beverage	Moulds	Prov for O/E - Utensils
Food & Beverage	Mouse Traps	Cleaning Supplies
Food & Beverage	Mugs	Prov for O/E Glassware
Food & Beverage	Musical Instrument Rental	Music & Entertainment
Food & Beverage	Musicians Fees	Music & Entertainment
Food & Beverage	Musicians F & B	Music & Entertainment
Food & Beverage	Musicians Laundry Charges	Music & Entertainment
Food & Beverage	Name tags	Prov for O/E - Uniform
Food & Beverage	Napkins	Prov for O/E - Linen
Food & Beverage	Napkins (Paper)	Paper Supplies
Food & Beverage	Newspaper bags	Guest Supplies
Food & Beverage	Newspapers	Guest Supplies
Food & Beverage	Office Supplies	Printing & Stationery
Food & Beverage	Ornaments	Decorations
Food & Beverage	Outlet Cleaning - Contract	Contract cleaning
Food & Beverage	Outside printing services	Printing & Stationery
Food & Beverage	Overalls	Prov for O/E - Uniforms
Food & Beverage	Pails	Cleaning Supplies
Food & Beverage	Paint Cleaner	Cleaning Supplies
Food & Beverage	Pants	Prov for O/E - Uniform
Food & Beverage	Paper	Printing & Stationery
Food & Beverage	Paper clips	Printing & Stationery
Food & Beverage	Paper cups	Guest Supplies
Food & Beverage	Paper cutter/blade	Printing & Stationery
Food & Beverage	Paper doilies	Paper Supplies
Food & Beverage	Paper towels	Guest Supplies
Food & Beverage	Pastry tubes	Prov for O/E - Utensils
Food & Beverage	Pencil sharpeners	Printing & Stationery
Food & Beverage	Pencils	Printing & Stationery
Food & Beverage	Pens	Printing & Stationery
Food & Beverage	Permit signboard	Licenses & Taxes
Food & Beverage	Pest Control	Contract cleaning
Food & Beverage	Petrol	Banquet Expenses
Food & Beverage	Petrol	Transportation
Food & Beverage	Photocopier charges	Printing & Stationery
Food & Beverage	Photographs	Menu/Wine Lists

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Food & Beverage	Piano tuning	Music & Entertainment
Food & Beverage	Pictures	Decoations
Food & Beverage	Pitchers (china)	Prov for O/E - Chinaware
Food & Beverage	Pitchers (glass)	Prov for O/E - Glassware
Food & Beverage	Plants	Decoations
Food & Beverage	Platters (china)	Prov for O/E - Chinaware
Food & Beverage	Platters (silver)	Prov for O/E - Silverware
Food & Beverage	Polish	Cleaning Supplies
Food & Beverage	Postage charges	Postage
Food & Beverage	Pots/Pans	Prov for O/E - Utensils
Food & Beverage	Printer Ribbons	Printing & Stationery
Food & Beverage	Printing	Banquet Expenses
Food & Beverage	Printshop expenses allocation	Printing & Stationery
Food & Beverage	Reports (printed)	Printing & Stationery
Food & Beverage	Restaurant Cleaning - Contract	Contract cleaning
Food & Beverage	Re-silvering costs	Prov for O/E - Silverware
Food & Beverage	Royalty fees (music)	Building
Food & Beverage	Rubber bands	Printing & Stationery
Food & Beverage	Rubber Gloves	Cleaning Supplies
Food & Beverage	Rug cleaning	Laundry & Valet
Food & Beverage	Rulers	Printing & Stationery
Food & Beverage	Salt/pepper shakers	Prov for O/E - Chinaware
Food & Beverage	Sand soap	Cleaning Supplies
Food & Beverage	Sand soap	Cleaning Supplies
Food & Beverage	Sand (for ash stands)	Cleaning Supplies
Food & Beverage	Sawdust	Banquet Expenses
Food & Beverage	Scarves	Prov for O/E - Uniforms
Food & Beverage	Scenery rental / construction	Banquet Expenses
Food & Beverage	Scissors	Prov for O/E - Utensils
Food & Beverage	Scouring pads	Cleaning Supplies
Food & Beverage	Serving Dishes (silver)	Prov for O/E - Silverware
Food & Beverage	Share of meeting costs	Meeting Expenses
Food & Beverage	Shirts	Prov for O/E - Uniforms

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Food & Beverage	Shoes	prov for O/E - Uniform
Food & Beverage	Sign board	Banquet Expenses
Food & Beverage	Silvering costs	Prov for O/E - Silverware
Food & Beverage	Silverwash	Cleaning Supplies
Food & Beverage	Skirtings - Stage / Table	Prov for O/E - Linen
Food & Beverage	Skirts	Prov for O/E - Uniforms
Food & Beverage	Slippers	Cleaning Supplies
Food & Beverage	Soap dispensers	Cleaning Supplies
Food & Beverage	Soup tureens	Prov for O/E Chinaware
Food & Beverage	Spoiled food & Beverage items	Spoilage
Food & Beverage	Sponges	Cleaning Supplies
Food & Beverage	Stage rental / construction	Banquet Expenses
Food & Beverage	Stamps pads	Printing & Stationery
Food & Beverage	Stamps	Postage
Food & Beverage	Staplers	Printing & Stationery
Food & Beverage	Staples	Printing & Stationery
Food & Beverage	Stationery	Printing & Stationery
Food & Beverage	Steam	Kitchen Fuel
Food & Beverage	Steel wool	Cleaning Supplies
Food & Beverage	Stencils	Printing & Stationery
Food & Beverage	Sterno	Kitchen Fuel
Food & Beverage	Styrofoam	Banquet Expenses
Food & Beverage	Suits	Prov for O/E - Uniforms
Food & Beverage	Suspenders	Prov for O/E - Uniforms
Food & Beverage	Table cloths	Prov for O/E - Linen
Food & Beverage	Taxi fares	Transportation
Food & Beverage	Teapots (silver)	Prov for O/E - Silverware
Food & Beverage	Telefax charges	Telepon & Telex
Food & Beverage	Telegram charges	Telepon & Telex
Food & Beverage	Telephone charges	Telepon & Telex
Food & Beverage	Telex charges	Telepon & Telex
Food & Beverage	Telex paper	Telepon & Telex
Food & Beverage	Tie pins	Prov for O/E - Uniforms
Food & Beverage	Ties	Prov for O/E - Uniforms
Food & Beverage	Toothpicks	Guest Supplies

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Food & Beverage	Transport	Banquet Expenses
Food & Beverage	Transportation	Meeting Expenses
Food & Beverage	Tray mat	Paper Supplies
Food & Beverage	Trays	Other Expenses
Food & Beverage	Trays	Prov for O/E - Silverware
Food & Beverage	Trousers	Prov for O/E - Uniforms
Food & Beverage	Tumblers	Prov for O/E - Glassware
Food & Beverage	Typesetting charges	Menus/Wine List
Food & Beverage	T-shirts	Prov for O/E - Uniforms
Food & Beverage	Uniform cleaning/laundrying	Laundry & Valet
Food & Beverage	Uniform rental	Banquet Expenses
Food & Beverage	Uniforms	Prov for O/E - Uniforms
Food & Beverage	Unusable food & beverage Items	Spoilage
Food & Beverage	Vases (china)	Prov for O/E - Chinaware
Food & Beverage	Vases (glass)	Prov for O/E - Glassware
Food & Beverage	Vehicle road tax	Transportation
Food & Beverage	Video licenses	Licenses & Taxes
Food & Beverage	Visa fee	Banquet Expenses
Food & Beverage	Waiters pads	Printing & Stationery
Food & Beverage	Waiters cloth	Prov O/E - Linen
Food & Beverage	Wall washers	Cleaning Supplies
Food & Beverage	Wax	Cleaning Supplies
Food & Beverage	Waxed paper	Paper Supplies
Food & Beverage	Wedding dolls	Decorations
Food & Beverage	Window cleaning/washing	Contract cleaning
Food & Beverage	Window Shade Cleaning	Laundry & Valet
Food & Beverage	Wine baskets	Other Expenses
Food & Beverage	Wine Lists	Menu/Wine Lists
Food & General	Index cards	Printing & Stationery
Human Resources	Accident insurance	Insurance
Human Resources	Accommodation	Meeting Expenses
Human Resources	Adding Machine tape	Printing & Stationery
Human Resources	Airfare	Relocation
Human Resources	Airport tax	Travel Expenses

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Human Resources	Badges	Uniforms
Human Resources	Baggage insurance	Relocation
Human Resources	Belts	Uniform
Human Resources	Blouses	Uniform
Human Resources	Books (employee use)	Library
Human Resources	Boots	Uniform
Human Resources	Boutonnieres	Uniform
Human Resources	Bus Fares	Transportation
Human Resources	Business card	Printing & Stationery
Human Resources	Caps	Uniform
Human Resources	Carbon paper	Printing & Stationery
Human Resources	Charge vouchers	Printing & Stationery
Human Resources	Clinic costs	Medical
Human Resources	Coats	Uniform
Human Resources	Collar	Uniform
Human Resources	Company paid payroll taxes	Payroll taxes
		Training - Material &
Human Resources	Consultant Fees	Equipment
Human Resources	Courier	Postage
		Training - Material &
Human Resources	Course fees	Equipment
Human Resources	Dental fees	Medical
Human Resources	Desk pads	Printing & Stationery
Human Resources	Doctor's fees	Medical
Human Resources	Dresses	Uniform
Human Resources	Drugs	Medical
Human Resources	Educational videos	Library
Human Resources	Employee bonus	Bonus
Human Resources	Employee housing costs	Accommodation
Human Resources	Employee magazine costs	Awards & Social Activities
Human Resources	Employee of the month/year	Awards & Social Activities
Human Resources	Employee transportation	Employee Transportation
Human Resources	Envelopes	Printing & Stationery
Human Resources	Erasers	Printing & Stationery

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Human Resources	File cards	Printing & Stationery
Human Resources	File Folder	Printing & Stationery
Human Resources	First aid supplies	Medical
Human Resources	Food consumed	Meals
Human Resources	Forms (printed)	Printing & Stationery
Human Resources	Freight	Relocation
Human Resources	Gasoline	Transportation
Human Resources	Gloves	Uniforms
Human Resources	Glue	Printing & Stationery
Human Resources	Help wanted ads	Recruitment
Human Resources	Hospital Insurance	Insurance
Human Resources	Index cards	Printing & Stationery
Human Resources	Ink pads	Printing & Stationery
Human Resources	Jumpers	Uniforms
Human Resources	Letterheads	Printing & Stationery
Human Resources	Liability insurance	Insurance
Human Resources	Life/disability insurance	Insurance
Human Resources	Lock books	Printing & Stationery
Human Resources	Long service awards	Awards & Social Activities
Human Resources	Magazine (employee use)	Library
Human Resources	Meals - Outside Hotel	Meeting Expenses
Human Resources	Medical fees	Medical
Human Resources	Membership card engraving	Printing & Stationery
Human Resources	Name tags	Uniforms
Human Resources	Office Supplies	Printing & Stationery
Human Resources	Outside printing services	Printing & Stationery
Human Resources	Overalls	Uniforms
Human Resources	Pants	Uniforms
Human Resources	Paper	Printing & Stationery
Human Resources	Paper clips	Printing & Stationery
Human Resources	Paper cutter/blade	Printing & Stationery
Human Resources	Pencil sharpeners	Printing & Stationery
Human Resources	Pencils	Printing & Stationery
Human Resources	Pens	Printing & Stationery
Human Resources	Pension plan	Insurance

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Human Resources	Performance award	Incentive
Human Resources	Personnel magazine	Dues & Subscriptions
Human Resources	Petrol	Transportation
Human Resources	Photocopier charges	Printing & Stationery
Human Resources	Photography fees	Awards & Social Activities
Human Resources	Plaque costs	Awards & Social Activities
Human Resources	Postage charges	Postage
Human Resources	Printer Ribbons	Printing & Stationery
Human Resources	Printshop expenses allocation	Printing & Stationery
Human Resources	Recruitment agency fees	Recruitment
Human Resources	Recruitment Expenses	Recruitment
Human Resources	Reports (printed)	Printing & Stationery
Human Resources	Rubber bands	Printing & Stationery
Human Resources	Rubber stamps	Printing & Stationery
Human Resources	Rulers	Printing & Stationery
Human Resources	Scarves	Uniforms
Human Resources	Seminars	Training - outside
Human Resources	Share of meeting costs	Consultants
Human Resources	Shirts	Meeting Expenses
Human Resources	Shoes	Uniforms
Human Resources	Situations vacant ads	Uniforms
Human Resources	Skirts	Recruitment
Human Resources	Social event costs	Uniforms
Human Resources	Sports activity costs	Awards & Social Activities
Human Resources	Staff outing costs	Awards & Social Activities
Human Resources	Staff transport	Employee Transportation
Human Resources	Stamps pads	Printing & Stationery
Human Resources	Stamps	Postage
Human Resources	Staplers	Printing & Stationery

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Human Resources	Staples	Printing & Stationery
Human Resources	Stationery	Printing & Stationery
Human Resources	Stencils	Printing & Stationery
Human Resources	Suits	Uniforms
Human Resources	Suspenders	Uniforms
Human Resources	Taxi fares	Transportation
Human Resources	Telefax charges	Telepon & Telex
Human Resources	Telegram charges	Telepon & Telex
Human Resources	Telephone charges	Telepon & Telex
Human Resources	Telex charges	Telepon & Telex
Human Resources	Telex paper	Telepon & Telex
Human Resources	Tie pins	Uniforms
Human Resources	Ties	Uniforms
Human Resources	Training Consultants fees	Training - outside Consultants
Human Resources	Training costs	Training - outside Consultants
Human Resources	Training material costs	Training - Material & Equipment
Human Resources	Transport	Relocation
Human Resources	Transportation	Meeting Expenses
Human Resources	Travel Insurance	Relocation
Human Resources	Trousers	Uniforms
Human Resources	T-shirts	Uniforms
Human Resources	Uniforms	Uniforms
Human Resources	Utility costs	Accommodation
Human Resources	Vehicle road tax	Transportation
Human Resources	Workman's compensation	Insurance
Marketing	Accommodation	Meeting Expenses
Marketing	Accommodation (not meeting)	Travel Expenses
Marketing	Adding Machine tape	Printing & Stationery
Marketing	Advertising Agent Fees	Other Expenses-Agency Fee
Marketing	Airfare	Travel Expenses
Marketing	Airport tax	Travel Expenses

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Marketing	Announcement card	Merchandising - POS Material
Marketing	Association Dues	Other Expenses - Association Dues
Marketing	Billboard Adverts	Advertising - Outdoor
Marketing	Binders	Printing & Stationery
Marketing	Booklet - Advert	Merchandising - Other Selling Aids
Marketing	Brochures	Merchandising - Other Selling Aids
Marketing	Bus Adverts	Advertising - Outdoor
Marketing	Bus Fares	Transportation
Marketing	Business card	Printing & Stationery
Marketing	Calendars	Merchandising - Other Selling Aids
Marketing	Car rental	Transportation
Marketing	Carbon paper	Printing & Stationery
Marketing	Chain Allocation	Other Expenses - Group Service
Marketing	Charge vouchers	Printing & Stationery
Marketing	Christmas & New Year Parties	Other Expenses - Promotion
Marketing	Cocktail party costs	Other Expenses - Promotion
Marketing	Colour Separation	Merchandising - in house graphics
Marketing	Complimentary Food and Beverage	Other Expenses - Promotion
Marketing	Complimentary Food/beverage	Other Expenses - Comp Guest
Marketing	Composition - Advert	Advertising - Production
Marketing	Copy Preparation - Advert	Advertising - Production
Marketing	Courier	Postage
Marketing	Desk pads	Printing & Stationery
Marketing	Directories - in house	Merchandising - in house graphics

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Marketing	Due Bills	Advertising - Exchange
Marketing	Entertaining clients "one on one"	Entertaining
Marketing	Envelopes	Printing & Stationery
Marketing	Erasers	Printing & Stationery
Marketing	Familiarisation trip costs	Other Expenses - Promotion
Marketing	File cards	Printing & Stationery
Marketing	File Folder	Printing & Stationery
Marketing	Floor Plans	Merchandising - Other Selling Aids
Marketing	Foreign Publication Advert	Advertising - Print-Rm. Indiv
Marketing	Foreign Publication Advert	Advertising - Print-Rm. Shared
Marketing	Forms (printed)	Printing & Stationery
Marketing	Fuel Expenses	Transportation
Marketing	Gasoline	Transportation
Marketing	Glue	Printing & Stationery
Marketing	Grapichs - In house	Merchandising - in house grapihcs
Marketing	Greeting Card	Merchandising - Other Selling Aids
Marketing	Group promotional costs	Other Expenses - Promotion
Marketing	Guide Book Advert	Advertising - Print-Rm. Indiv
Marketing	Guide Book Advert	Advertising - Print-Rm. Shared
Marketing	House floor plan	Merchandising - Other Selling Aids
Marketing	Index cards	Printing & Stationery
Marketing	Ink pads	Printing & Stationery
Marketing	In-hotel displays	Merchandising - POS Material
Marketing	Layouts - Advert	Advertising - Production

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Marketing	Letterheads	Printing & Stationery
Marketing	Lobby sign	Merchandising - Other
Marketing	Lock books	Selling Aids
Marketing	Magazine Advert	Printing & Stationery
Marketing	Magazine Advert	Advertising - Print-F & B
Marketing	Magazine Advert	Advertising - Print-Rm.
Marketing	Magazine Advert	Indiv
Marketing	Magazine Advert	Advertising - Print-Rm.
Marketing	Magazine Advert	Shared
Marketing	Mailing list	Merchandising - Direct Mail
Marketing	Meals - Outside Hotel	Meeting Expenses
Marketing	Membership card engraving	Printing & Stationery
Marketing	Membership fees	Other Expenses Association
Marketing	Newspaper Advert	Dues
Marketing	Newspaper Advert	Advertising - Print-F & B
Marketing	Newspaper Advert	Advertising - Print-Rm.
Marketing	Newspaper Advert	Indiv
Marketing	Newspaper Advert	Advertising - Print-Rm.
Marketing	Newspaper Advert	Shared
Marketing	Office Supplies	Printing & Stationery
Marketing	Outdoor Adverts	Advertising - Outdoor
Marketing	Outside printing services	Printing & Stationery
Marketing	Pamphlets	Merchandising - Other
Marketing	Paper	Selling Aids
Marketing	Paper clips	Printing & Stationery
Marketing	Paper cutter/blade	Printing & Stationery
Marketing	Patties at cost	Other Expenses - Promotion
Marketing	Pencil sharpeners	Printing & Stationery
Marketing	Pencils	Printing & Stationery
Marketing	Pens	Printing & Stationery
Marketing	Petrol	Transportation
Marketing	Photocopier charges	Printing & Stationery

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Marketing	Placards	Merchandising - Other Selling Aids
Marketing	Plates - Advert	Advertising - Production
Marketing	Post cards	Merchandising - Other Selling Aids
Marketing	Postage charges	Postage
Marketing	Postage - mailing lists	Merchandising - Direct Mail
Marketing	Posters	Advertising - Outdoor Advertising - Print-Rm. Indiv
Marketing	Press Release	Printing & Stationery
Marketing	Printer Ribbons	Printing & Stationery
Marketing	Printshop expenses allocation	Printing & Stationery Merchandising In House Graphics
Marketing	Publication In House	Advertising - Radio & TV
Marketing	Radio Advert	Printing & Stationery
Marketing	Reports (printed)	Printing & Stationery
Marketing	Rubber bands	Printing & Stationery
Marketing	Rubber stamps	Printing & Stationery
Marketing	Rulers	Printing & Stationery
Marketing	Sales Kits	Merchandising - Other Selling Aids
Marketing	Share of meeting costs	Meeting Expenses Merchandising - Other Selling Aids
Marketing	Souvenirs - Advert	Transportation
Marketing	Staff transport	Printing & Stationery
Marketing	Stamps pads	Postage
Marketing	Stamps	Printing & Stationery
Marketing	Staplers	Printing & Stationery
Marketing	Staples	Printing & Stationery
Marketing	Stationery	Printing & Stationery
Marketing	Stencils	Printing & Stationery Merchandising - Other Selling Aids
Marketing	Table tent cards	Transportation
Marketing	Taxi fares	

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Marketing	Telephone Directory Advert	Advertising - Print - Directory
Marketing	Television Advert	Advertising - Radio & TV
Marketing	Tent cards	Merchandising - POS Material
Marketing	Theatre programme Adverts	Advertising - Other
Marketing	Tourist Guides	Merchandising - Other Selling Aids
Marketing	Trade Journal Advert	Advertising - Print - Directory
Marketing	Trade show costs	Trade Shows
Marketing	Transportation	Meeting Expenses
Marketing	Travel Expenses (not meeting)	Travel Expenses
Marketing	Vehicle road tax	Transportation
Marketing	Video clips	Merchandising - Other Selling Aids
Marketing	VIP Gifts	Other Expenses - Promotion
Marketing	Wine display	Merchandising - POS Material
Music & Entertainment	Royalty fees (music)	Building
Other & Beverage	Belts	Prov for O/E - Uniform
Other Operated Dept.	Adding Machine tape	Printing & Stationery
Other Operated Dept.	Advertising	Marketing
Other Operated Dept.	Badges	Prov for O/E - Uniforms
Other Operated Dept.	Balloons	Decorations
Other Operated Dept.	Binders	Printing & Stationery
Other Operated Dept.	Blouses	Prov for O/E - Uniform
Other Operated Dept.	Bus Fares	Transportation
Other Operated Dept.	Business card	Printing & Stationery
Other Operated Dept.	Candle / ribbons	Decorations
Other Operated Dept.	Carbon paper	Printing & Stationery
Other Operated Dept.	Charge vouchers	Printing & Stationery
Other Operated Dept.	Christmas trees/decorating	Decoration

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
	Complimentary	
Other Operated Dept.	Food/beverage	Supplies
Other Operated Dept.	Decorations	Decorations
Other Operated Dept.	Desk pads	Printing & Stationery
Other Operated Dept.	Envelopes	Printing & Stationery
Other Operated Dept.	Erasers	Printing & Stationery
Other Operated Dept.	File cards	Printing & Stationery
Other Operated Dept.	Flowers	Decorations
Other Operated Dept.	Forms (printed)	Printing & Stationery
Other Operated Dept.	Gasoline	Transportation
Other Operated Dept.	Glue	Printing & Stationery
Other Operated Dept.	Index cards	Printing & Stationery
Other Operated Dept.	Ink pads	Printing & Stationery
Other Operated Dept.	Jackets	Prov for O/E - Uniform
Other Operated Dept.	Key Duplication	Other Operating Expenses
Other Operated Dept.	Leg warmers	Prov for O/E - Uniforms
Other Operated Dept.	Leotards	Prov for O/E - Uniform
Other Operated Dept.	Letterheads	Printing & Stationery
Other Operated Dept.	Lock books	Printing & Stationery
Other Operated Dept.	Massage licenses	Licenses & Taxes
Other Operated Dept.	Matches	Supplies
Other Operated Dept.	Membership card engraving	Printing & Stationery
Other Operated Dept.	Name tags	Prov for O/E - Uniform
Other Operated Dept.	Office Supplies	Printing & Stationery
Other Operated Dept.	Ornaments	Decorations
Other Operated Dept.	Outside printing services	Printing & Stationery
Other Operated Dept.	Overalls	Prov for O/E - Uniforms
Other Operated Dept.	Pants	Prov for O/E - Uniform
Other Operated Dept.	Paper	Printing & Stationery
Other Operated Dept.	Paper clips	Printing & Stationery
Other Operated Dept.	Paper cutter/blade	Printing & Stationery
Other Operated Dept.	Paper towels	Supplies
Other Operated Dept.	Pencil sharpeners	Printing & Stationery
Other Operated Dept.	Pencils	Printing & Stationery
Other Operated Dept.	Pens	Printing & Stationery
Other Operated Dept.	Petrol	Transportation

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Other Operated Dept.	Photocopier charges	Printing & Stationery
Other Operated Dept.	Pictures	Decoations
Other Operated Dept.	Plants	Decoations
Other Operated Dept.	Printer Ribbons	Printing & Stationery
Other Operated Dept.	Printshop expenses allocation	Printing & Stationery
Other Operated Dept.	Promotional activities	Marketing
Other Operated Dept.	Promotional material	Marketing
Other Operated Dept.	Reports (printed)	Printing & Stationery
Other Operated Dept.	Robe cleaning / laundering	Laundry & Valet
Other Operated Dept.	Robes	Laundry Supplies
Other Operated Dept.	Rubber bands	Printing & Stationery
Other Operated Dept.	Rulers	Printing & Stationery
Other Operated Dept.	Scarves	Prov for O/E - Uniforms
Other Operated Dept.	Shampoo	Supplies
Other Operated Dept.	Shirts	Prov for O/E - Uniforms
Other Operated Dept.	Shoes	prov for O/E - Uniform
Other Operated Dept.	Signage	Other Operating Expenses
Other Operated Dept.	Skirts	Prov for O/E - Uniforms
Other Operated Dept.	Slippers	Supplies
Other Operated Dept.	Soap dispensers	Supplies
Other Operated Dept.	Sports equipment lease costs	Equipment leasing
Other Operated Dept.	Staff transport	Transportation
Other Operated Dept.	Stamps pads	Printing & Stationery
Other Operated Dept.	Staplers	Printing & Stationery
Other Operated Dept.	Staples	Printing & Stationery
Other Operated Dept.	Stationery	Printing & Stationery
Other Operated Dept.	Stencils	Printing & Stationery
Other Operated Dept.	Talcum powder	Supplies
Other Operated Dept.	Taxi fares	Transportation
Other Operated Dept.	Telefax charges	Other Operating Expenses
Other Operated Dept.	Telegram charges	Other Operating Expenses
Other Operated Dept.	Telex charges	Other Operating Expenses
Other Operated Dept.	Toilet rolls	Supplies
Other Operated Dept.	Towel cleaning/laundry	Laundry & Valet

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Other Operated Dept.	Towel cleaning/laundry	Laundry Supplies
Other Operated Dept.	Trousers	Prov for O/E - Uniforms
Other Operated Dept.	T-shirts	Prov for O/E - Uniforms
Other Operated Dept.	Uniform cleaning/laundering	Laundry & Valet
Other Operated Dept.	Uniforms	Prov for O/E - Uniforms
Other Operated Dept.	Vehicle road tax	Transportation
Other Operated Dept.	Wrist/head band	Prov for O/E - Uniforms
POMEK	Abrasives	Supplies - Engineering
POMEK	Adding Machine Repair / Service	Miscellaneous
POMEK	Adding Machine tape	Printing & Stationery
POMEK	Air Cooling System Repair	Air-condition & Refrigeration
POMEK	Airport tax	Travel Expenses
POMEK	Architects Fees	Building
POMEK	Asbestos Pipe Cladding	Plumbing & Heating
POMEK	Asphalt	Building
POMEK	Badges	Uniforms
POMEK	Belts	Uniform
POMEK	Binders	Printing & Stationery
POMEK	Blouses	Uniform
POMEK	Boiler fuel	Fuel
POMEK	Boiler Gausse	Plumbing & Heisting
POMEK	Boiler Repair / Inspection	Plumbing & Heisting
POMEK	Boots	Uniform
POMEK	Boutonnieres	Uniform
POMEK	Building Repairs	Building
POMEK	Bulbs	Supplies - Electrical Bulbs
POMEK	Bus Fares	Transportation
POMEK	Business card	Printing & Stationery
POMEK	Calculator Repair / Service	Miscellaneous
POMEK	Caps	Uniform
POMEK	Carbon paper	Printing & Stationery
POMEK	Carpentry tools	Supplies - Tools & Equipment

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
POMEK	Carpet Linings	Floor & Wall Covering
POMEK	Carpet Repair	Floor & Wall Covering
POMEK	Carpet Tacks	Floor & Wall Covering
POMEK	Cash Register Repair	Miscellaneous
POMEK	Ceiling Repairs	Building
POMEK	Charge vouchers	Printing & Stationery
POMEK	Coal	Fuel
POMEK	Coats	Uniform
POMEK	Collar	Uniform
POMEK	Computer Hardware service	Maintenance Contracts
POMEK	Consultant Fees	Building
POMEK	Consultant Fees	Consultant Fees
POMEK	Courier	Postage
POMEK	Curtain Cord	Curtain & Draperies
POMEK	Curtain Lining	Curtain & Draperies
POMEK	Curtain Poles	Curtain & Draperies
POMEK	Curtain Repair	Curtain & Draperies
POMEK	Curtain Rings	Curtain & Draperies
POMEK	Curtain Rods	Curtain & Draperies
POMEK	Curtains	Curtain & Draperies
POMEK	Designer Fees	Building
POMEK	Desk pads	Printing & Stationery
POMEK	Diesel fuel	Fuel
POMEK	Dishwasher Repair	Kitchen
POMEK	Door Repair	Building
POMEK	Draperies	Curtain & Draperies
POMEK	Drapery Cord	Curtains & Draperies
POMEK	Drapery Lining	Curtains & Draperies
POMEK	Drapery Repair	Curtains & Draperies
POMEK	Dresses	Uniform
POMEK	Dryer Repair	Laundry
POMEK	Electric bulbs	Supplies - Electrical Bulbs
POMEK	Electric Equipment Parts	Electrical
POMEK	Electric Equipment Repair	Electrical
POMEK	Electricity costs	Electrical

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
POMEK	Elevator Inspection/Repair	Elevator
POMEK	Elevator maintenance contract	Maintenance Contract
POMEK	Elevator repair (internal)	Elevators
POMEK	Envelopes	Printing & Stationery
POMEK	Equipment Repair	Recreational Facilities
POMEK	Equipment service contract	Maintenance Contract
POMEK	Erasers	Printing & Stationery
POMEK	Facilities Repairs	Recreational Facilities
POMEK	Felt	Floor & Wall Covering
POMEK	Fencing	Grounds & Landscaping
POMEK	Fertilizer	Grounds & Landscaping
POMEK	File cards	Printing & Stationery
POMEK	File Folder	Printing & Stationery
POMEK	Fire Escape Repair	Building
POMEK	Fire Hose Repair	Building
POMEK	Floodlight	Supplies - Electrical Bulbs
POMEK	Floor Adhesives	Floor & Wall Covering
POMEK	Floor Cover Repair	Floor & Wall Covering
POMEK	Floor Packing	Floor & Wall Covering
POMEK	Floor Repair	Building
POMEK	Fluorescent Bulbs	Supplies Electrical Bulbs
POMEK	Forms (printed)	Printing & Stationery
POMEK	Fuel Oil	Fuel
POMEK	Furniture Repair	Furniture
POMEK	Fuses	Supplies - Engineering
POMEK	Garbage removal	Waste removal
POMEK	Gas	Fuel
POMEK	Glazing Repair	Building
POMEK	Gloves	Uniforms
POMEK	Glue	Printing & Stationery
POMEK	Grease	Supplies Engineering
POMEK	Grill Repair	Kitchen
POMEK	Hand tools	Supplies tools & Equipment
POMEK	Heating Plant Repair	Plumbing & Heating

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
POMEK	Ice Machine Repairs	Air - conditioning & Refrigeration
POMEK	Index cards	Printing & Stationery
POMEK	Ink pads	Printing & Stationery
POMEK	Iron Repair	Laundry
POMEK	Jumpers	Uniforms
POMEK	Kitchen Equipment Repair	Kitchen
POMEK	Laundry Plant Repair	Laundry
POMEK	Letterheads	Printing & Stationery
POMEK	Lock Repair	Mechanical
POMEK	Lock books	Printing & Stationery
POMEK	Lubrication oil	Supplies - Engineering
POMEK	Machine tools	Supplies tools & Equipment
POMEK	Mats	Floor & Wall Covering
POMEK	Mattress Repair	Furniture
POMEK	Mechanical Equipment Repair	Mechanical
POMEK	Membership card engraving	Printing & Stationery
POMEK	Motor Repair	Electrical
POMEK	Name tags	Uniforms
POMEK	Office Equipment Repair	Miscellaneous
POMEK	Office Supplies	Printing & Stationery
POMEK	Outside printing services	Printing & Stationery
POMEK	Oven Repair	Kitchen
POMEK	Overalls	Uniforms
POMEK	Paint	Painting & decorating
POMEK	Pants	Uniforms
POMEK	Paper	Printing & Stationery
POMEK	Paper clips	Printing & Stationery
POMEK	Paper cutter/blade	Printing & Stationery
POMEK	Pencil sharpeners	Printing & Stationery
POMEK	Pencils	Printing & Stationery
POMEK	Pens	Printing & Stationery
POMEK	Photocopier charges	Printing & Stationery
POMEK	Picture Frames	Furniture

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
POMEK	Pipe Repair	Plumbing & Heating
POMEK	Plants (outdoor)	Grounds & Landscaping
POMEK	Plaster Repair	Building
POMEK	Plumbing System Repair	Plumbing & Heating
POMEK	Postage charges	Postage
POMEK	Printer Ribbons	Printing & Stationery
POMEK	Printshop expenses allocation	Printing & Stationery
POMEK	Range Repair	Kitchen
POMEK	Refrigeration Equipment Repair	Air - conditioning & Refrigeration
POMEK	Reports (printed)	Printing & Stationery
POMEK	Roof Repair	Building
POMEK	Rubber bands	Printing & Stationery
POMEK	Rubber stamps	Printing & Stationery
POMEK	Rubbish removal	Waste removal
POMEK	Rug Repair	Floor & Wall Covering
POMEK	Rulers	Printing & Stationery
POMEK	Safe Deposit Box Repair	Mechanical
POMEK	Sand Blasting	Building
POMEK	Scarves	Uniforms
POMEK	Seeds	Grounds & Landscaping
POMEK	Sewerage Costs	Water & Sewerage
POMEK	Shirts	Uniforms
POMEK	Shoes	Uniforms
POMEK	Sidewalk Repair	Building
POMEK	Sign repair	Signs
POMEK	Skip hire	Waste removal
POMEK	Skirts	Uniforms
POMEK	Soil	Grounds & Landscaping
POMEK	Solvents	Supplies - Engineering
POMEK	Spot lights	Supplies - Electrical Bulbs
POMEK	Squash Court Repairs	Recreational Facilities
POMEK	Stairway Repair	Building
POMEK	Stamps pads	Printing & Stationery
POMEK	Stamps	Postage

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
POMEK	Staplers	Printing & Stationery
POMEK	Staples	Printing & Stationery
POMEK	Stationery	Printing & Stationery
POMEK	Steam	Fuel
POMEK	Stencils	Printing & Stationery
POMEK	Stove repair	Kitchen
POMEK	Suits	Uniforms
POMEK	Suspenders	Uniforms
POMEK	Switchboard Repair	Electrical
POMEK	Tape	Supplies - Engineering
POMEK	Taxi fares	Transportation
POMEK	Telefax charges	Telepon & Telex
POMEK	Telegram charges	Telepon & Telex
POMEK	Telephone charges	Telepon & Telex
POMEK	Television Repair	Miscellaneous
POMEK	Telex charges	Telepon & Telex
POMEK	Telex paper	Telepon & Telex
POMEK	Tennis court Repairs	Recreational Facilities
POMEK	Tie pins	Uniforms
POMEK	Ties	Uniforms
POMEK	Tiling	Floor & Wall Covering
POMEK	Time Clock Repair	Miscellaneous
		Supplies - Tools &
POMEK	Tools	Equipment
POMEK	Trees	Grounds & Landscaping
POMEK	Trousers	Uniforms
POMEK	Truck Repair	Mechanical
POMEK	Typewriter repair / service	Miscellaneous
POMEK	T-shirts	Uniforms
POMEK	Underlay	Floor & Wall Covering
POMEK	Uniforms	Uniforms
POMEK	Upholstery material	Furniture
POMEK	Varnish	Painting & decorating
POMEK	Varnish (furniture)	Furniture
POMEK	Vehicle road tax	Transportation
POMEK	Waste removal	Waste removal

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
POMECE	Water costs	Water & Sewerage
POMECE	Water system Repair	Plumbing & Heating
POMECE	Waterproofing	Building
POMECE	Window/Frame Repair	Building
POMECE	Wiring repair	Electrical
Room	Accommodation	Meeting Expenses
Room	Alcohol (cleaning)	Cleaning Supplies
Room	Buttons	Guest Supplies - non - F&B
Room	Chafing sets	Prov for O/E - Silverware
Rooms	Adding Machine tape	Printing & Stationery
Rooms	Air Fresheners	Cleaning Supplies
Rooms	Airfare	Travel Expenses
Rooms	Airport tax	Travel Expenses
Rooms	Ammonia	Cleaning Supplies
Rooms	Aprons	Prov for O/E Uniform
Rooms	Ashtrays (china/glass)	Prov for O/E - chinaware
Rooms	Awning washing/cleaning	Laundry & Valet
Rooms	Badges	Prov for O/E - Uniforms
Rooms	Baggage checks	Guest Supplies-non F&B
Rooms	Baggage Labels	Guest Supplies-non F&B
Rooms	Baggage tags	Guest Supplies-non F&B
Rooms	Balloons	Decorations
Rooms	Bath foam	Guest Supplies - non F&B
Rooms	Bath mats	Prov for O/E - Linen
Rooms	Bath robes	Prov for O/E - Linen
Rooms	Bath rugs	Prov for O/E - Linen
Rooms	Bathing caps	Guest Supplies - non F&B
Rooms	Bathing suits	Guest Supplies - non F&B
Rooms	Bed pads	Prov for O/E - Linen
Rooms	Bedsheets	Prov for O/E - Linen
Rooms	Bedspreads	Prov for O/E - Linen
Rooms	Belts	Prov for O/E - Uniform
Rooms	Benzine	Cleaning Supplies
Rooms	Binders	Printing & Stationery
Rooms	Blankets	Prov for O/E - Linen

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Rooms	Blouses	Prov for O/E - Uniform
Rooms	Body moisturiser	Guest Supplies - non F&B
Rooms	Boots	Prov for O/E - Uniform
Rooms	Bottle Openers	Guest Supplies - non F&B
Rooms	Boutonnieres	Prov for O/E - Uniform
Rooms	Brooms	Cleaning Supplies
Rooms	Brushes	Cleaning Supplies
Rooms	Brushes	Guest Supplies - non F&B
Rooms	Bus Fares	Transportation
Rooms	Business card	Printing & Stationery
Rooms	Candelabra	Prov for O/E Silverware
Rooms	Candles	Guest Supplies - non F&B
Rooms	Candlesticks (china)	Prov for O/E - Chinaware
Rooms	Candlesticks (silver)	Prov for O/E - Silverware
Rooms	Candle / ribbons	Decorations
Rooms	Candy/chocolates	Guest Supplies - F & B
Rooms	Caps	Prov for O/E - Uniform
Rooms	Carbon paper	Printing & Stationery
Rooms	Carpet cleaning	Laundry & Valet
Rooms	Carpet sweepers	Cleaning Supplies
Rooms	Caustic Soda	Cleaning Supplies
Rooms	Central Reservation charges	Reservation Expenses
Rooms	Champagne bucket	Pro for O/E - Silverware
Rooms	Charge vouchers	Printing & Stationery
Rooms	Cheesecloth	Cleaning Supplies
Rooms	Christmas trees/decorating	Decoration
Rooms	Cleaning Fluids / Compounds	Cleaning Supplies
Rooms	Cloths	Cleaning Supplies
Rooms	Coats	Prov for O/E - Uniforms
Rooms	Coat/Cloths hangers	Guest Supplies - non F&B
Rooms	Collar	Prov for O/E - Uniform
Rooms	Complimentary	
Rooms	Food/beverage	Guest Supplies - F & B
Rooms	Cosmetics	Guest Supplies - non F&B
Rooms	Cotton buds	Guest Supplies - non F&B

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Rooms	Courier	Postage
Rooms	Curtain cleaning/laundrying	Laundry & Valet
Rooms	Decanters	Prov for O/E - Glassware
Rooms	Decorations	Decorations
Rooms	Deodorants	Cleaning Supplies
Rooms	Desk pads	Printing & Stationery
Rooms	Detergents	Cleaning Supplies
Rooms	Dishes	Prov for O/E Glassware
Rooms	Disinfectants	Cleaning Supplies
Rooms	Disinfecting - Contract	Contract cleaning
Rooms	Do not disturb sign	Guest Supplies - non F&B
Rooms	Drapery cleaning laundrying	Laundry & Valet
Rooms	Dresses	Prov for O/E - Uniform
Rooms	Drugs & Medical Supplies	Guest Supplies - non F&B
Rooms	Dust Pans/Brushes/Clothes	Cleaning Supplies
Rooms	Dusters	Cleaning Supplies
Rooms	Envelopes	Printing & Stationery
Rooms	Erasers	Printing & Stationery
Rooms	Extermination - Contract	Contract cleaning
Rooms	Festival decorations	Decoration
Rooms	File cards	Printing & Stationery
Rooms	Floor Polishing - contract	Contract cleaning
Rooms	Flowers	Decorations
Rooms	Fly swatters	Cleaning Supplies
Rooms	Folders	Guest Supplies - non F&B
Rooms	Folios	Printing & Stationery
Rooms	Forms (printed)	Printing & Stationery
Rooms	Fruit Baskets	Guest Supplies - F & B
Rooms	Fruit Baskets	Guest Supplies - F & B
Rooms	Furniture cover Cleaning	Laundry & Valet
Rooms	Garbage bags	Cleaning Supplies
Rooms	Garment bags	Guest Supplies - non F&B
Rooms	Gasoline	Transportation
Rooms	Glass cloth	Prov for O/E - Linen
Rooms	Glass covers (plastic)	Guest Supplies - non F&B
Rooms	Gloves	Prov for O/E - Uniform

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Rooms	Glue	Printing & Stationery
Rooms	Gold Passport breakfast	Guest Supplies - F & B
Rooms	Gold Passport Commission	Commission
Rooms	Goodnight sweets	Guest Supplies - F & B
Rooms	Guest Rooms License	Licenses & Taxes
Rooms	Hair conditioner/tonic	Guest Supplies - non F& B
Rooms	Ice blocks	Banquet Expenses
Rooms	Ice buckets	Prov for E/O - Glassware
Rooms	Ice coolers	Prov for O/E - Glassware
Rooms	Index cards	Printing & Stationery
Rooms	Ink pads	Printing & Stationery
Rooms	Insecticides	Cleaning Supplies
Rooms	Jogger maps	Guest Supplies - non F & B
Rooms	Jugs	Prov for O/E - Glassware
Rooms	Jumpers	Prov for O/E - Unifroms
Rooms	Key cards	Guest Supplies - non F & B
Rooms	Lamp Shade Cleaning	Laundry & Valet
Rooms	Letterheads	Printing & Stationery
Rooms	Limousine (complimentary)	Guest Transportation
Rooms	Linen laundering	Laundry & Valet
Rooms	Lock books	Printing & Stationery
Rooms	Lotions	Guest Supplies - non F & B
Rooms	Magazine	Guest Supplies - non F & B
Rooms	Maid's report	Printing & Stationery
Rooms	Matches	Guest Supplies - non F & B
Rooms	Mattress protector	Prov for E/O - Linen
Rooms	Meals - Outside Hotel	Meeting Expenses
Rooms	Membership card engraving	Printing & Stationery
Rooms	Message pads	Guest Supplies - non F & B
Rooms	Mops/handles/wringers	Cleaning Supplies

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Rooms	Moth Proofing - Contract	Contract cleaning
Rooms	Mouse Traps	Cleaning Supplies
Rooms	Mugs	Prov for O/E Glassware
Rooms	Name tags	Prov for O/E - Uniform
Rooms	Napkins	Guest Supplies - non F & B
Rooms	Needles & thread	Guest Supplies - non F & B
Rooms	Newspaper bags	Guest Supplies - non F & B
Rooms	Newspapers	Guest Supplies - non F & B
Rooms	Office Supplies	Printing & Stationery
Rooms	Ornaments	Decorations
Rooms	Outside printing services	Printing & Stationery
Rooms	Overalls	Prov for O/E - Uniforms
Rooms	Overbooking Expenses	Reservation Expenses
Rooms	Pails	Cleaning Supplies
Rooms	Paint Cleaner	Cleaning Supplies
Rooms	Pants	Prov for O/E - Uniform
Rooms	Paper	Printing & Stationery
Rooms	Paper clips	Printing & Stationery
Rooms	Paper cutter/blade	Printing & Stationery
Rooms	Paper towels	Guest Supplies - non F & B
Rooms	Passport covers	Guest Supplies - non F & B
Rooms	Pencil sharpeners	Printing & Stationery
Rooms	Pencils	Printing & Stationery
Rooms	Pens	Printing & Stationery
Rooms	Pens (guest)	Guest Supplies - non F & B
Rooms	Pest Control	Contract cleaning
Rooms	Petrol	Transportation
Rooms	Photocopier charges	Printing & Stationery
Rooms	Pictures	Decoations

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Rooms	Pillow bags	Guest Supplies - non F & B
Rooms	Pillow cases	Prov for O/E - Linen
Rooms	Pillows	Prov for O/E - Linen
Rooms	Pins (Guest)	Guest Supplies - non F & B
Rooms	Pitchers (glass)	Prov for O/E - Glassware
Rooms	Plants	Decoations
Rooms	Polish	Cleaning Supplies
Rooms	Post cards	Guest Supplies - non F & B
Rooms	Postage charges	Postage
Rooms	Postage - guest mail	Guest Supplies - non F & B
Rooms	Printer Ribbons	Printing & Stationery
Rooms	Printshop expenses allocation	Printing & Stationery
Rooms	Public Area Cleaning - Contract	Contract cleaning
Rooms	Razor blades	Guest Supplies - non F & B
Rooms	Regency Club China	Prov for O/E - Chinaware
Rooms	Regency Club food/beverage	Guest Supplies - F & B
Rooms	Regency Club Glassware	Prov for O/E - Glassware
Rooms	Regency Club Silver	Prov for O/E - Silver
Rooms	Registration card	Printing & Stationery
Rooms	Reports (printed)	Printing & Stationery
Rooms	Rubber bands	Printing & Stationery
Rooms	Rubber Gloves	Cleaning Supplies
Rooms	Rug cleaning	Laundry & Valet
Rooms	Rulers	Printing & Stationery
Rooms	Sand soap	Cleaning Supplies
Rooms	Sand soap	Cleaning Supplies
Rooms	Sand (for ash stands)	Cleaning Supplies

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Rooms	Sanitary bags	Guest Supplies - non F & B
Rooms	Scarves	Prov for O/E - Uniforms
Rooms	Scouring pads	Cleaning Supplies
Rooms	Sewing kits	Guest Supplies - non F & B
Rooms	Shampoo	Guest Supplies - non F & B
Rooms	Share of meeting costs	Meeting Expenses
Rooms	Shirts	Prov for O/E - Uniforms
Rooms	Shoe cloths	Guest Supplies - non F & B
Rooms	Shoe horns	Guest Supplies - non F & B
Rooms	Shoes	prov for O/E - Uniform
Rooms	Shower caps	Guest Supplies non F & B
Rooms	Shower curtains	Prov for O/E Linen
Rooms	Silverwash	Cleaning Supplies
Rooms	Skirtings - (Stage / Table)	Prov for O/E - Linen
Rooms	Skirts	Prov for O/E - Uniforms
Rooms	Slippers	Guest Supplies - non F & B
Rooms	Soap dispensers	Cleaning Supplies
Rooms	Soap (guest)	Guest Supplies - non F & B
Rooms	Soap / power	Cleaning Supplies
Rooms	Sponges	Cleaning Supplies
Rooms	Stamps pads	Printing & Stationery
Rooms	Stamps	Postage
Rooms	Staplers	Printing & Stationery
Rooms	Staples	Printing & Stationery
Rooms	Stationery (Guest)	Guest Supplies - non F & B
Rooms	Stationery	Printing & Stationery
Rooms	Steel wool	Cleaning Supplies
Rooms	Stencils	Printing & Stationery

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Rooms	Suits	Prov for O/E - Uniforms
Rooms	Suspenders	Prov for O/E - Uniforms
Rooms	Taxi fares	Transportation
Rooms	Telefax charges	Telepon & Telex
Rooms	Telegram charges	Reservation Expenses
Rooms	Telegram charges	Telepon & Telex
Rooms	Telephone call costs	Reservation Expenses
Rooms	Telephone charges	Other Operating Expenses
Rooms	Telex charges	Telepon & Telex
Rooms	Telex costs	Reservation Expenses
Rooms	Telex paper	Telepon & Telex
Rooms	Tie pins	Prov for O/E - Uniforms
Rooms	Ties	Prov for O/E - Uniforms
Rooms	Tissue holders	Guest Supplies - non F & B
Rooms	Tissues	Guest Supplies - non F & B
Rooms	Toilet rolls	Guest Supplies - non F & B
Rooms	Toothbrushes	Guest Supplies - non F & B
Rooms	Toothpicks	Guest Supplies - non F & B
Rooms	Towel cleaning/laundry	Prov for O/E - Linen
Rooms	Transportation	Meeting Expenses
Rooms	Travel Agents Commission	Commission
Rooms	Trousers	Prov for O/E - Uniforms
Rooms	Tumblers	Prov for O/E - Glassware
Rooms	Turndown chocolates	Guest Supplies - F & B
Rooms	T-shirts	Prov for O/E - Uniforms
Rooms	Uniforms	Prov for O/E - Uniforms
Rooms	Vases	Prov for O/E - Chinaware
Rooms	Vehicle road tax	Transportation
Rooms	Video tape rental	Guest Supplies - non F & B
Rooms	Video (In-house) license	Licenses & Taxes

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Rooms	Wall washers	Cleaning Supplies
Rooms	Wash/ face cloths	Prov for O/E - Linen
Rooms	Water glasses	Prov for O/E - Glassware
Rooms	Wax	Cleaning Supplies
Rooms	Window cleaning/washing	Contract cleaning
Rooms	Window Shade washing/cleaning	Laundry & Valet
Rooms	Writing Supplies	Guest Supplies - non F & B
Telephone & Telex	Adding Machine tape	Printing & Stationery
Telephone & Telex	Aprons	Prov for O/E Uniform
Telephone & Telex	Badges	Prov for O/E - Uniforms
Telephone & Telex	Belts	Prov for O/E - Uniform
Telephone & Telex	Binders	Printing & Stationery
Telephone & Telex	Blouses	Prov for O/E - Uniform
Telephone & Telex	Boots	Prov for O/E - Uniform
Telephone & Telex	Boutonnieres	Prov for O/E - Uniform
Telephone & Telex	Bus Fares	Transportation
Telephone & Telex	Business card	Printing & Stationery
Telephone & Telex	Caps	Prov for O/E - Uniform
Telephone & Telex	Carbon paper	Printing & Stationery
Telephone & Telex	Charge vouchers	Printing & Stationery
Telephone & Telex	Coats	Prov for O/E - Uniforms
Telephone & Telex	Collar	Prov for O/E - Uniform
Telephone & Telex	Desk pads	Printing & Stationery
Telephone & Telex	Directories	Other Expenses
Telephone & Telex	Directory covers	Other Expenses
Telephone & Telex	Directory holders	Other Expenses
Telephone & Telex	Dresses	Prov for O/E - Uniform
Telephone & Telex	Envelopes	Printing & Stationery
Telephone & Telex	Erasers	Printing & Stationery
Telephone & Telex	File cards	Printing & Stationery
Telephone & Telex	Forms (printed)	Printing & Stationery
Telephone & Telex	Gasoline	Transportation
Telephone & Telex	Gloves	Prov for O/E - Uniform
Telephone & Telex	Glue	Printing & Stationery

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Telephone & Telex	Index cards	Printing & Stationery
Telephone & Telex	Ink pads	Printing & Stationery
Telephone & Telex	Install Tel & Tel Equipment	Equipment Changes
Telephone & Telex	Jumpers	Prov for O/E - Uniforms
Telephone & Telex	Letterheads	Printing & Stationery
Telephone & Telex	Lock books	Printing & Stationery
Telephone & Telex	Membership card engraving	Printing & Stationery
Telephone & Telex	Message envelopes	Printing & Stationery
Telephone & Telex	Move Tel & Tel Equipment	Equipment Charges
Telephone & Telex	Name tags	Prov for O/E - Uniform
Telephone & Telex	Office Supplies	Printing & Stationery
Telephone & Telex	Outside printing services	Printing & Stationery
Telephone & Telex	Overalls	Prov for O/E - Uniforms
Telephone & Telex	Pants	Prov for O/E - Uniform
Telephone & Telex	Paper	Printing & Stationery
Telephone & Telex	Paper clips	Printing & Stationery
Telephone & Telex	Paper cutter/blade	Printing & Stationery
Telephone & Telex	Pencil sharpeners	Printing & Stationery
Telephone & Telex	Pencils	Printing & Stationery
Telephone & Telex	Pens	Printing & Stationery
Telephone & Telex	Petrol	Transportation
Telephone & Telex	Photocopier charges	Printing & Stationery
Telephone & Telex	Printer Ribbons	Printing & Stationery
Telephone & Telex	Printshop expenses allocation	Printing & Stationery
Telephone & Telex	Reports (printed)	Printing & Stationery
Telephone & Telex	Rubber bands	Printing & Stationery
Telephone & Telex	Rulers	Printing & Stationery
Telephone & Telex	Scarves	Prov for O/E - Uniforms
Telephone & Telex	Shirts	Prov for O/E - Uniforms
Telephone & Telex	Shoes	prov for O/E - Uniform
Telephone & Telex	Skirts	Prov for O/E - Uniforms
Telephone & Telex	Staff transport	Transportation
Telephone & Telex	Stamps pads	Printing & Stationery
Telephone & Telex	Staplers	Printing & Stationery
Telephone & Telex	Staples	Printing & Stationery

CHARTS OF ACCOOUNTS - IN ORDER BY DEPARTEMENT

Departement	Description	Account
Telephone & Telex	Stationery	Printing & Stationery
Telephone & Telex	Stencils	Printing & Stationery
Telephone & Telex	Suits	Prov for O/E - Uniforms
Telephone & Telex	Suspenders	Prov for O/E - Uniforms
Telephone & Telex	Taxi fares	Transportation
Telephone & Telex	Telephone license	License & Taxes
Telephone & Telex	Tie pins	Prov for O/E - Uniforms
Telephone & Telex	Ties	Prov for O/E - Uniforms
Telephone & Telex	Traffic sheets	Printing & Stationery
Telephone & Telex	Trousers	Prov for O/E - Uniforms
Telephone & Telex	T-shirts	Prov for O/E - Uniforms
Telephone & Telex	Uniform cleaning/laundrying	Other Expenses
Telephone & Telex	Uniforms	Prov for O/E - Uniforms
Telephone & Telex	Vehicle road tax	Transportation

KAMUS CHARTS OF ACCOUNTS AKUNTANSI PERHOTELAN



I Putu Gede Diatmika lahir di Banjar Cica Desa Abianbase Kecamatan Mengwi Kabupaten Badung pada Tanggal 15 Agustus 1970. Menyelesaikan Magister Moneter keuangan perbankan di Universitas Udayana. Saat ini sebagai Dosen tetap di Universitas Pendidikan Ganesha dan Sejak tahun Tahun 2002 sampai dengan 2011 aktif sebagai peneliti dengan topik Perpajakan, Perencanaan Keuangan dan Perhotelan. Sebagai wujud nyata dari hasil kajian penelitian di bidang perencanaan keuangan individu pada Tahun 2006 mendirikan sebuah Perseroan Terbatas yang bergerak dibidang konsultan keuangan dengan nama PT. Bumi Niaga Konsultan. Seiring dengan pertumbuhan usaha di bidang konsultan Diatmika ingin mengabdikan diri dibidang pendidikan dengan mewujudkannya sebagai pendiri dari Yayasan Widya Bhakti Bali. Yayasan ini bergerak dan mengabdikan diri dibidang pendidikan sampai dengan perlindungan adat dan budaya kearifan lokal. .



Gede Adi Yuniarta adalah Dosen Akuntansi Universitas Pendidikan Ganesha. Lahir di Singaraja, 16 Juni 1979. Memperoleh gelar Magister Akuntansi Keuangan dan Auditing di Universitas Udayana. Aktif baik sebagai peserta maupun sebagai nara sumber pada kegiatan seminar lokal, nasional, maupun internasional. Aktif dalam berbagai penelitian bidang akuntansi dan pengabdian pada masyarakat. Di samping sebagai dosen tetap, juga sebagai: (1) auditor pada salah satu kantor akuntan publik, (2) Internal Auditor dan (3) Konsultan Akuntansi pada beberapa perusahaan di Bali.

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